

State of Iowa
1928

REPORT OF THE
Insurance Department
OF IOWA

VOL. I--FIRE AND CASUALTY

RAY YENTER

Commissioner of Insurance

Business of 1927, from Reports of December 31, 1927



Published by
THE STATE OF IOWA
Des Moines

LETTER OF TRANSMITTAL

Hon. John Hammill,
Governor of the State of Iowa,
State House.

Sir:

Hon. John Hammill,
Governor of the State of Iowa,
State House.

Sir:

Pursuant to law, I have the honor to submit herewith Volume I of the Fifty-ninth Annual Report of the Insurance Department of Iowa, relating to the business transacted by Fire, Casualty and Miscellaneous Companies, Assessment Accident Associations and Reciprocal Exchanges in the State of Iowa during the year ending December 31, 1927.

Respectfully submitted,

RAY YENTER,
Commissioner of Insurance.

RAY YENTER,		Commissioner of Insurance.	
Year	Date of First Election or Appointment	County Where	Where Elected
1881-1882	July	Wayne	Wayne
1882-1883	July	Wayne	Wayne
1883-1884	July	Wayne	Wayne
1884-1885	July	Wayne	Wayne
1885-1886	July	Wayne	Wayne
1886-1887	July	Wayne	Wayne
1887-1888	July	Wayne	Wayne
1888-1889	July	Wayne	Wayne
1889-1890	July	Wayne	Wayne
1890-1891	July	Wayne	Wayne
1891-1892	July	Wayne	Wayne
1892-1893	July	Wayne	Wayne
1893-1894	July	Wayne	Wayne
1894-1895	July	Wayne	Wayne
1895-1896	July	Wayne	Wayne
1896-1897	July	Wayne	Wayne
1897-1898	July	Wayne	Wayne
1898-1899	July	Wayne	Wayne
1899-1900	July	Wayne	Wayne
1900-1901	July	Wayne	Wayne
1901-1902	July	Wayne	Wayne
1902-1903	July	Wayne	Wayne
1903-1904	July	Wayne	Wayne
1904-1905	July	Wayne	Wayne
1905-1906	July	Wayne	Wayne
1906-1907	July	Wayne	Wayne
1907-1908	July	Wayne	Wayne
1908-1909	July	Wayne	Wayne
1909-1910	July	Wayne	Wayne
1910-1911	July	Wayne	Wayne
1911-1912	July	Wayne	Wayne
1912-1913	July	Wayne	Wayne
1913-1914	July	Wayne	Wayne
1914-1915	July	Wayne	Wayne
1915-1916	July	Wayne	Wayne
1916-1917	July	Wayne	Wayne
1917-1918	July	Wayne	Wayne
1918-1919	July	Wayne	Wayne
1919-1920	July	Wayne	Wayne
1920-1921	July	Wayne	Wayne
1921-1922	July	Wayne	Wayne
1922-1923	July	Wayne	Wayne
1923-1924	July	Wayne	Wayne
1924-1925	July	Wayne	Wayne
1925-1926	July	Wayne	Wayne
1926-1927	July	Wayne	Wayne
1927-1928	July	Wayne	Wayne
1928-1929	July	Wayne	Wayne
1929-1930	July	Wayne	Wayne
1930-1931	July	Wayne	Wayne
1931-1932	July	Wayne	Wayne
1932-1933	July	Wayne	Wayne
1933-1934	July	Wayne	Wayne
1934-1935	July	Wayne	Wayne
1935-1936	July	Wayne	Wayne
1936-1937	July	Wayne	Wayne
1937-1938	July	Wayne	Wayne
1938-1939	July	Wayne	Wayne
1939-1940	July	Wayne	Wayne
1940-1941	July	Wayne	Wayne
1941-1942	July	Wayne	Wayne
1942-1943	July	Wayne	Wayne
1943-1944	July	Wayne	Wayne
1944-1945	July	Wayne	Wayne
1945-1946	July	Wayne	Wayne
1946-1947	July	Wayne	Wayne
1947-1948	July	Wayne	Wayne
1948-1949	July	Wayne	Wayne
1949-1950	July	Wayne	Wayne
1950-1951	July	Wayne	Wayne
1951-1952	July	Wayne	Wayne
1952-1953	July	Wayne	Wayne
1953-1954	July	Wayne	Wayne
1954-1955	July	Wayne	Wayne
1955-1956	July	Wayne	Wayne
1956-1957	July	Wayne	Wayne
1957-1958	July	Wayne	Wayne
1958-1959	July	Wayne	Wayne
1959-1960	July	Wayne	Wayne
1960-1961	July	Wayne	Wayne
1961-1962	July	Wayne	Wayne
1962-1963	July	Wayne	Wayne
1963-1964	July	Wayne	Wayne
1964-1965	July	Wayne	Wayne
1965-1966	July	Wayne	Wayne
1966-1967	July	Wayne	Wayne
1967-1968	July	Wayne	Wayne
1968-1969	July	Wayne	Wayne
1969-1970	July	Wayne	Wayne

REPORT OF IOWA INSURANCE DEPARTMENT

COMMISSIONER OF INSURANCE

Commissioner of Insurance appointed by Governor. Salary \$4,000.00.

Term four years. Term of incumbent ends July 1, 1931.

Ray Yenter of Iowa City, Johnson County. Nativity: Iowa.

Office	Name	Residence at Time of Appointment	Birthplace	Annual Compensation
First Deputy	Donald Harlow	Blockton, Iowa	Kansas	\$ 3,400.00
Actuary	Ralph Kennon	Iowa City, Iowa	Iowa	4,000.00
Chief Examiner	Robert B. Goode	Melcher, Iowa	Iowa	3,000.00
Second Deputy	W. S. Dulaney	Des Moines, Iowa	Missouri	2,700.00
Security Clerk	John W. Dailey	Cherokee, Iowa	Illinois	3,000.00
Asst. Security Clerk	J. H. Loper	Des Moines, Iowa	Iowa	1,800.00
Asst. Security Clerk	Phyllis McLaughlin	Des Moines, Iowa	Nebraska	1,800.00
Policy Examiner	L. M. Penquite	Colfax, Iowa	Iowa	2,500.00
Complaint Clerk	J. W. Cook	Shelby, Iowa	Iowa	2,500.00
Fee Clerk	E. W. Sweany	Des Moines, Iowa	Missouri	1,800.00
General Clerk	Esther Crawford	Des Moines, Iowa	Sweden	1,600.00
Certificate Clerk	Nan Emmons	Des Moines, Iowa	Illinois	1,500.00
File Clerk	Jessie Finch	Des Moines, Iowa	Indiana	1,200.00
Stenographer	Geraldine Burbank	Des Moines, Iowa	Indiana	1,380.00
Stenographer	Louise Koegele	Des Moines, Iowa	Ohio	1,200.00
Stenographer	Audrey Lamb	Waterloo, Iowa	Iowa	1,200.00
Stenographer	Ruby Sage	Des Moines, Iowa	Iowa	1,200.00
Stenographer	Nina Vande Venter	Des Moines, Iowa	Iowa	1,200.00
Stenographer	Anne Van Laningham	Des Moines, Iowa	Iowa	1,380.00
Messenger and Janitor	A. J. Gay	Des Moines, Iowa	West Va.	1,200.00
Examiner	John E. Denton	Earlville, Iowa	Iowa	Per Diem
Examiner	Fred E. Farmer	Des Moines, Iowa	Michigan	Per Diem
Examiner	Irene Flinn	Des Moines, Iowa	Iowa	Per Diem
Examiner	Raleigh K. Franklin	Strawberry Pt., Ia.	Iowa	Per Diem
Examiner	J. L. Gillstrap	Crystal Lake, Iowa	Iowa	Per Diem
Examiner	Ernest R. Holmes	Des Moines, Iowa	England	Per Diem
Examiner	H. P. Huxley	Des Moines, Iowa	Iowa	Per Diem
Examiner	Clair C. Kirkpatrick	Iowa City, Iowa	Wisconsin	Per Diem
Examiner	George Perkins	Sac City, Iowa	Iowa	Per Diem
Examiner	Harry Van Aken	Des Moines, Iowa	Iowa	Per Diem
Examiner	Fred J. Wilbois	Des Moines, Iowa	Iowa	Per Diem
Examiner	C. R. Wilsey	Des Moines, Iowa	Iowa	Per Diem
Examiner	Frank J. Hogan	Tiffin, Iowa	Iowa	Per Diem
Examiner	Neil H. Armstrong	Britt, Iowa	Iowa	Per Diem
Examiner	Helena M. Mitchell	Davenport, Iowa	Iowa	Per Diem

AUDITORS OF STATE—EX-OFFICIO COMMISSIONERS OF INSURANCE

Name	County From Which Chosen	Date of First Election or Appointment	Years Served
John Pattee	Bremer	July 4, 1857	1857-1859
Jonathan W. Cattell	Cedar	October 12, 1858	1859-1865
John A. Elliott	Mitchell	November 8, 1864	1865-1871
John Russell	Jones	October 11, 1870	1871-1875
Buren R. Sherman	Benton	October 13, 1874	1875-1881
William V. Lucas	Cerro Gordo	November 2, 1880	1881-1883
John L. Brown	Lucas	October 7, 1882	1883-1885
Jonathan W. Cattell	Cedar	March 9, 1885	1885-1886
John L. Brown	Lucas	January 23, 1886	1886-
Charles Beardsley	Des Moines	April 13, 1886	1886-
John L. Brown	Lucas	July 14, 1886	1886-1887
James A. Lyons	Guthrie	November 2, 1886	1887-1893
Cornelius G. McCarthy	Story	November 8, 1892	1893-1899
Frank F. Merriam	Delaware	November 8, 1898	1899-1903
Beryl F. Carroll	Davis	November 3, 1902	1903-1909
John L. Bleakly	Ida	November 3, 1908	1909-1914

COMMISSIONERS OF INSURANCE

Chapter 146, Laws 35th G. A., Created Office of Commissioner of Insurance.

Emory H. English	Polk	June 29, 1914	1914-1918
J. F. Taake	Polk	January 16, 1918	1918-1919
A. C. Savage	Adair	February 3, 1919	1919-1923
W. R. C. Kendrick	Lee	February 1, 1923	1923-1926
Ray Yenter	Johnson	March 1, 1926	1926-

FIRE, CASUALTY AND MISCELLANEOUS

GENERAL INFORMATION AND COMMENT PERTAINING TO FIRE, CASUALTY AND MISCELLANEOUS COMPANIES

During the year 1927, this Department had under its supervision two hundred and sixty-seven fire insurance companies, fifteen of which were Iowa companies, operating under the provisions of Chapter 404, Title XX, of the Code of 1927. In addition to the fire companies, there were one hundred and nineteen casualty companies, ten of which were Iowa companies, operating under the same chapter. Twenty-three state mutuals and one hundred and sixty county mutuals were operating under the provisions of Chapter 406, Title XX, of the Code of 1927. Twenty-seven reciprocal exchanges were operating under Chapter 408, and six assessment accident associations were operating under the provisions of Chapter 400, Title XX, of the Code of 1927.

INSURANCE COMPANIES ADMITTED DURING 1927

Fire Companies:

Atlantic Fire Insurance Company of Raleigh, North Carolina. Admitted July 21, 1927.

Homeland Insurance Company of America of New York, New York. Admitted August 1, 1927.

Implement Dealers Mutual Fire Insurance Company of Grand Forks, North Dakota. Admitted August 23, 1927.

Lumbermens Insurance Company of Philadelphia, Pennsylvania. Admitted April 1, 1927.

Pearl Assurance Company, Limited of Hartford, Connecticut. Admitted May 13, 1927.

Potomac Insurance Company of Washington, D. C. Admitted February 5, 1927.

Virginia Fire and Marine Insurance Company of Richmond, Virginia. Admitted November 10, 1927.

Western Fire Insurance Company of Fort Scott, Kansas. Admitted August 11, 1927.

Casualty Companies:

Century Indemnity Company of Hartford, Connecticut. Admitted October 20, 1927.

Constitution Indemnity Company of Philadelphia, Philadelphia, Pennsylvania. Admitted April 26, 1927.

Sentinel Life Insurance Company (Accident Department), Kansas City, Missouri. Admitted June 8, 1927.

State Farm Mutual Automobile Insurance Company of Bloomington, Illinois. Admitted June 13, 1927.

NEW ORGANIZATIONS

7

Reciprocal Exchanges:

Epperson Underwriters, U. S. Epperson Underwriting Company, Attorney in Fact, Kansas City, Missouri. Admitted August 15, 1927.

United States Automobile Insurance Exchange, American Insurers, Inc., Attorneys in Fact, Kansas City, Missouri. Admitted December 27, 1927.

NEW ORGANIZATIONS

The following companies were incorporated during 1927 under the laws of Iowa and authorized to transact business:

Travelers Mutual Casualty Company, Des Moines, Iowa. Licensed October 10, 1927.

COMPANIES DISCONTINUED DURING 1927

Fire Companies:

Interstate Fire Insurance Company, Detroit, Michigan. Withdrew from State August 31, 1927.

Pittsburgh Fire Insurance Company, Pittsburgh, Pennsylvania. Reinsured by the National Liberty Ins. Company of America, New York, New York, as of April 30, 1927.

Stuyvesant Insurance Company, New York, N. Y. Withdrew from State February 24, 1927.

Casualty Companies:

Illinois Indemnity Company, Chicago, Illinois. Name changed to Republic Casualty and Surety Company as of December 8, 1927.

International Indemnity Company, Los Angeles, California. Reinsurance Agreement dated March 29, 1928, by the Union Indemnity Company of New Orleans, Louisiana, reinsuring the business of this company as of December 31, 1927.

Assessment Accident Associations:

Hawkeye Commercial Men's Association, Marshalltown, Iowa. Name changed to Hawkeye Business Men's Accident Association as of January 11, 1927.

State Mutual Associations of Iowa:

Providence Mutual Insurance Association, Des Moines, Iowa. Permanent receiver appointed December 28, 1927.

Reciprocal Exchanges:

Consolidated Underwriters, T. H. Mastin & Company, Attorneys in Fact, Kansas City, Missouri. Withdrew from state February 5, 1927.

Lumbermen's Underwriting Alliance, U. S. Epperson Underwriting Company, Attorneys in Fact, Kansas City, Missouri. Not an applicant for 1927, out April 1, 1927.

LIFE INSURANCE COMPANIES

As a matter of general information the following list of life insurance companies, beneficiary societies and assessment life associations licensed to transact business in the State of Iowa is included in this volume.

IOWA COMPANIES

American Farmers Mutual Life Insurance Company.....	Des Moines, Iowa
Bankers Life Company.....	Des Moines, Iowa
Cedar Rapids Life Insurance Company.....	Cedar Rapids, Iowa
Central Life Assurance Society (Mutual).....	Des Moines, Iowa
Conservative Life Insurance Company of Iowa.....	Sioux City, Iowa
Des Moines Life and Annuity Company.....	Des Moines, Iowa
Equitable Life Insurance Company of Iowa.....	Des Moines, Iowa
Farmers Union Mutual Life Insurance Company.....	Des Moines, Iowa
Great Western Insurance Company.....	Des Moines, Iowa
Guaranty Life Insurance Company.....	Davenport, Iowa
Hawkeye Life Insurance Company.....	Des Moines, Iowa
Merchants Life Insurance Company.....	Des Moines, Iowa
Register Life Insurance Company.....	Davenport, Iowa
Reinsurance Life Company of America.....	Des Moines, Iowa
Royal Union Life Insurance Company.....	Des Moines, Iowa
Union Mutual Life Company.....	Des Moines, Iowa
Webster Life Insurance Company.....	Des Moines, Iowa

OTHER THAN IOWA COMPANIES

Abraham Lincoln Life Insurance Company.....	Springfield, Ill.
Acacia Mutual Life Association.....	Washington, D. C.
Aetna Life Insurance Company.....	Hartford, Conn.
American Bankers Insurance Company.....	Jacksonville, Ill.
American Central Life Insurance Company.....	Indianapolis, Ind.
American Life Insurance Company.....	Detroit, Mich.
American Life Insurance Company.....	Dallas, Texas
American National Insurance Company.....	Galveston, Texas
American Old Line Insurance Company.....	Omaha, Neb.
Bankers Life Insurance Company.....	Lincoln, Neb.
Bankers Reserve Life Company.....	Omaha, Neb.
Berkshire Life Insurance Company.....	Pittsfield, Mass.
Business Men's Assurance Company of America.....	Kansas City, Mo.
Central Life Insurance Company of Illinois.....	Chicago, Ill.
Central States Life Insurance Company.....	St. Louis, Mo.
Chicago National Life Insurance Company.....	Chicago, Ill.
Columbian National Life Insurance Company.....	Boston, Mass.
Columbus Mutual Life Insurance Company.....	Columbus, Ohio
Connecticut General Life Insurance Company.....	Hartford, Conn.
Connecticut Mutual Life Insurance Company.....	Hartford, Conn.
Continental Assurance Company.....	Chicago, Ill.
Continental Life Insurance Company.....	St. Louis, Mo.
Equitable Life Assurance Society of U. S.....	New York, N. Y.
Farmers and Bankers Life Insurance Company.....	Wichita, Kan.
Farmers National Life Insurance Co. of America (an Indiana corporation).....	Chicago, Ill.
Federal Life Insurance Company.....	Chicago, Ill.
Fidelity Mutual Life Insurance Company.....	Philadelphia, Pa.
Franklin Life Insurance Company.....	Springfield, Ill.
Girard Life Insurance Company.....	Philadelphia, Pa.
Great Northern Life Insurance Company (a Wisconsin corporation).....	Chicago, Ill.
Guardian Life Insurance Company.....	New York, N. Y.
Home Life Insurance Company.....	New York, N. Y.
Indianapolis Life Insurance Company.....	Indianapolis, Ind.
International Life Insurance Company.....	St. Louis, Mo.
John Hancock Mutual Life Insurance Company.....	Boston, Mass.
Kansas City Life Insurance Company.....	Kansas City, Mo.
LaFayette Life Insurance Company.....	LaFayette, Ind.
Lincoln Liberty Life Insurance Company.....	Lincoln, Neb.
Lincoln National Life Insurance Company.....	Fort Wayne, Ind.

Massachusetts Mutual Life Insurance Company.....	Springfield, Mass.
Massachusetts Protective Life Assurance Company.....	Worcester, Mass.
Metropolitan Life Insurance Company.....	New York, N. Y.
Midwest Life Insurance Company.....	Lincoln, Neb.
Minnesota Mutual Life Insurance Company.....	St. Paul, Minn.
Missouri State Life Insurance Company.....	St. Louis, Mo.
Monarch Life Insurance Company.....	Springfield, Mass.
Montana Life Insurance Company.....	Helena, Mont.
Morris Plan Insurance Society.....	New York, N. Y.
Mutual Benefit Life Insurance Company.....	Newark, N. J.
Mutual Life Insurance Company of New York.....	New York, N. Y.
Mutual Trust Life Insurance Company.....	Chicago, Ill.
National Fidelity Life Insurance Company.....	Kansas City, Mo.
National Guardian Life Insurance Company.....	Madison, Wis.
National Life Insurance Company, U. S. of A.....	Chicago, Ill.
National Life Insurance Company.....	Montpelier, Vt.
National Reserve Life Insurance Company.....	Topeka, Kan.
New England Mutual Life Insurance Company.....	Boston, Mass.
New World Life Insurance Company.....	Spokane, Wash.
New York Life Insurance Company.....	New York, N. Y.
North American Life Insurance Company.....	Chicago, Ill.
North American Nat'l Life Insurance Company.....	Omaha, Neb.
North American Reassurance Company.....	New York, N. Y.
Northwestern Life Insurance Company.....	Omaha, Neb.
Northwestern Mutual Life Insurance Company.....	Milwaukee, Wis.
Northwestern National Life Insurance Company.....	Minneapolis, Minn.
Occidental Life Insurance Company.....	Los Angeles, Cal.
Ohio National Life Insurance Company.....	Cincinnati, Ohio
Ohio State Life Insurance Company.....	Columbus, Ohio
Old Colony Life Insurance Company.....	Chicago, Ill.
Old Line Insurance Company.....	Lincoln, Neb.
Old Line Life Insurance Company of America.....	Milwaukee, Wis.
Omaha Life Insurance Company.....	Omaha, Neb.
Pacific Mutual Life Insurance Company.....	Los Angeles, Cal.
Penn Mutual Life Insurance Company.....	Philadelphia, Pa.
Peoples Life Insurance Company.....	Frankfort, Ind.
Peoria Life Insurance Company.....	Peoria, Ill.
Phoenix Mutual Life Insurance Company.....	Hartford, Conn.
Prairie Life Insurance Company.....	Omaha, Neb.
Provident Life and Accident Ins. Company.....	Chattanooga, Tenn.
Provident Mutual Life Ins. Co. of Philadelphia.....	Philadelphia, Pa.
Prudential Insurance Company of America.....	Newark, N. J.
Reliance Life Insurance Company.....	Pittsburgh, Pa.
Reserve Loan Life Insurance Company.....	Indianapolis, Ind.
Rockford Life Insurance Company.....	Rockford, Ill.
Saint Joseph Life Insurance Company.....	St. Joseph, Mo.
Security Life Insurance Company of America (a Virginia corporation).....	Chicago, Ill.
Security Mutual Life Insurance Company.....	Binghamton, N. Y.
Security Mutual Life Insurance Company.....	Lincoln, Neb.
Service Life Insurance Company.....	Lincoln, Neb.
Sentinel Life Insurance Company.....	Kansas City, Mo.
Springfield Life Insurance Company.....	Springfield, Ill.
State Life Insurance Company.....	Indianapolis, Ind.
State Mutual Life Assurance Company.....	Worcester, Mass.
Sun Life Assurance Company of Canada.....	Montreal, Can.
Travelers Equitable Insurance Company.....	Minneapolis, Minn.
Travelers Insurance Company.....	Hartford, Conn.
Union Central Life Insurance Company.....	Cincinnati, Ohio
Union Labor Life Insurance Company (a Maryland corporation).....	Washington, D. C.

United Benefit Life Insurance Company.....Omaha, Neb.
Washington Fidelity National Insurance Company.....Chicago, Ill.

ASSESSMENT LIFE ASSOCIATIONS

IOWA ASSOCIATIONS

National Life Association.....Des Moines, Iowa

OTHER THAN IOWA ASSOCIATIONS

Guarantee Fund Life Association.....Omaha, Neb.
Illinois Bankers Life Association.....Monmouth, Ill.

FRATERNAL BENEFIT SOCIETIES

IOWA SOCIETIES

Grand Lodge Ancient Order of United Workmen of Iowa.....Des Moines, Iowa
Brotherhood of American Yeomen.....Des Moines, Iowa
Homesteaders Life Association.....Des Moines, Iowa
Knights of Pythias of N. A., S. A., Grand Lodge (colored).....Des Moines, Iowa
Lutheran Mutual Aid Society.....Waverly, Iowa
Modern Brotherhood of America.....Mason City, Iowa
Order of Railway Conductors of America, Mutual
Benefit Department.....Cedar Rapids, Iowa
Roman Catholic Mutual Society of Iowa.....Fort Madison, Iowa
Western Bohemian Catholic Union (Zapadni Ceska
Katolicka Jednota).....Cedar Rapids, Iowa
Western Bohemian Fraternal Association.....Cedar Rapids, Iowa

OTHER THAN IOWA SOCIETIES

Aid Association of Lutherans.....Appleton, Wis.
American Insurance Union.....Columbus, Ohio
Ancient Order of Gleaners.....Detroit, Mich.
Ben Hur, Supreme Tribe of.....Crawfordsville, Ind.
Catholic Knights of America.....St. Louis, Mo.
Catholic Order of Foresters.....Chicago, Ill.
Concordia Mutual Benefit League.....Chicago, Ill.
Czecho Slovak Protective Society.....Chicago, Ill.
Danish Brotherhood in America.....Omaha, Neb.
Degree of Honor Protective Association, Superior Lodge
(South Dakota corporation).....St. Paul, Minn.
Fraternal Aid Union.....Lawrence, Kan.
German Baptists' Life Association.....Buffalo, N. Y.
Grand Aerie Fraternal Order of Eagles.....Kansas City, Mo.
Independent Order of Foresters, Supreme Court.....Toronto, Can.
Katolicky Delnick (Catholic Workmen).....New Prague, Minn.
Knights of Columbus.....New Haven, Conn.
Knights of Pythias, Supreme Lodge.....Indianapolis, Ind.
Loyal American Life Association.....Chicago, Ill.
Lutheran Brotherhood.....Minneapolis, Minn.
Maccabees, The.....Detroit, Mich.
Modern Woodmen of America.....Rock Island, Ill.
Mystic Workers.....Fulton, Ill.
National Fraternal Society of the Deaf.....Chicago, Ill.
National Slovak Society of U. S. of A.....Pittsburgh, Pa.
National Union Assurance Society.....Toledo, Ohio
North Star Benefit Association.....Moline, Ill.
Order of United Commercial Travelers of America.....Columbus, Ohio
Railway Mail Association.....Portsmouth, N. H.
Royal Arcanum, Supreme Council of the.....Boston, Mass.
Royal Highlanders.....Lincoln, Neb.
Royal Neighbors of America.....Rock Island, Ill.
Security Benefit Association.....Topeka, Kan.
Sons of Norway.....Minneapolis, Minn.

Supreme Camp of American Woodmen.....Denver, Colo.
Travelers Protective Association of America.....St. Louis, Mo.
United Danish Societies of America.....Kenosha, Wis.
Western Catholic Union, Supreme Council of the.....Quincy, Ill.
Woman's Benefit Association.....Port Huron, Mich.
Women's Catholic Order of Foresters.....Chicago, Ill.
Woodmen Circle.....Omaha, Neb.
Woodmen of the World, Sovereign Camp of the.....Omaha, Neb.

DEPOSITS

The following exhibit shows the deposits maintained with this Department by Iowa fire and casualty companies. The recapitulation also shows the gross deposits of Iowa life companies, associations and fraternal beneficiary societies.

Bituminous Casualty Exchange.....	Rock Island, Ill.....	\$ 50,000.00
Employers Mutual Casualty Company.....	Des Moines, Iowa.....	100,000.00
Federal Surety Company.....	Davenport, Iowa.....	727,573.25
Hawkeye Casualty Company.....	Des Moines, Iowa.....	225,645.00
Inter-State Business Men's Accident Ass'n.....	Des Moines, Iowa.....	210,000.00
Iowa Bonding and Casualty Company.....	Des Moines, Iowa.....	61,500.00
National Travelers Casualty Association.....	Des Moines, Iowa.....	187,500.00
Republic Mutual Casualty Company.....	Des Moines, Iowa.....	1,000.00
Southern Surety Company.....	Des Moines, Iowa.....	1,372,150.00
		\$ 2,935,368.25
Central Federal Fire Insurance Company.....	Davenport, Iowa.....	\$ 203,800.00
Farmers Mutual Hall Insurance Association of Iowa.....	Des Moines, Iowa.....	100,150.29
Hawkeye Securities Fire Insurance Company.....	Des Moines, Iowa.....	131,400.00
Inter-Ocean Reinsurance Company.....	Cedar Rapids, Ia.....	542,400.00
Iowa National Fire Insurance Company.....	Des Moines, Iowa.....	526,100.00
Mill Owners Mutual Fire Insurance Company.....	Des Moines, Iowa.....	215,000.00
North American National Insurance Company.....	Des Moines, Iowa.....	20,000.00
Security Fire Insurance Company.....	Davenport, Iowa.....	305,200.00
State Insurance Company.....	Des Moines, Iowa.....	11,000.00
Virginia Fire and Marine Insurance Company.....	Richmond, Va.....	10,000.00
Western Grain Dealers Mutual Fire Ins. Co.....	Des Moines, Iowa.....	57,450.00
		\$ 2,122,500.29
RECAPITULATION		
Life Companies and Associations.....		\$ 252,149,501.81
Fraternal Life Societies.....		27,390,156.78
Bonding, Casualty, etc.....		2,935,368.25
Fire, Hall, etc.....		2,122,500.29
		\$ 284,597,527.13

EXAMINATIONS

During the year 1927, this Department conducted and participated in nineteen examinations. The companies under examination and the dates at which the examinations were made follow:

Date of Examination	Name	Location
IOWA FIRE COMPANIES		
12-31-27	Inter-Ocean Reinsurance Company.....	Cedar Rapids, Iowa
6-30-27	Iowa Mutual Insurance Company.....	De Witt, Iowa
11-30-27	Mill Owners Mutual Fire Insurance Co.....	Des Moines, Iowa
10-31-27	Western Grain Dealers Mutual Fire Insurance Co.....	Des Moines, Iowa
IOWA CASUALTY COMPANIES		
7-31-27	Employers Mutual Casualty Company.....	Des Moines, Iowa
12-31-27	Great Western Insurance Co. (Health and Accident Dept.)	Des Moines, Iowa
11-30-27	Hawkeye Casualty Company.....	Des Moines, Iowa
12-31-27	Professional Insurance Corporation.....	Des Moines, Iowa
ASSESSMENT ACCIDENT ASSOCIATIONS		
8-31-27	Inter-State Business Men's Accident Association.....	Des Moines, Iowa
6-30-27	Iowa State Traveling Men's Association.....	Des Moines, Iowa
6-30-27	National Travelers Casualty Association.....	Des Moines, Iowa
STATE MUTUAL INSURANCE ASSOCIATIONS		
12-31-27	Hawkeye Mutual Hall Insurance Association.....	Fort Dodge, Iowa
12-31-27	Lutheran Mutual Fire Insurance Association.....	Burlington, Iowa
12-31-27	Mutual Fire and Storm Insurance Association of the Evangelical Synod of North America.....	Burlington, Iowa
12-31-27	Mid-West Mutual Insurance Association.....	Des Moines, Iowa
12-31-27	Square Deal Mutual Hall Insurance Association.....	Des Moines, Iowa
NON-IOWA COMPANIES AND ASSOCIATIONS		
9-30-27	Mutual Benefit Health and Accident Association.....	Omaha, Neb.
6-30-27	Ohio Millers Mutual Insurance Co.....	Columbus, Ohio
12-31-27	Wisconsin Automobile Insurance Co. Ltd., Mutual.....	Monroe, Wis.

POLICY FORMS AND ENDORSEMENTS

During the year 1927, approximately thirteen hundred policy forms and endorsements were submitted to this Department by Fire, Casualty and Miscellaneous Companies for approval. The submission of these forms and endorsements is in accordance with the provisions of the statutes relating to the fire and casualty business.

ADMISSION REQUIREMENTS

Before a non-Iowa company may be licensed to transact business in the State of Iowa, it is necessary that the following requirements be complied with. The Company must file:

1. Certified copy of articles of incorporation.
2. Certified copy of by-laws.
3. Certificate of compliance from home department.
4. Certificate of deposit with home department (if any).

5. Certified copy of last departmental examination.
6. Properly executed power of attorney (resolution of Board of Directors attached).
7. Certified copy of last preceding annual statement.
8. Certified statement of financial condition (to be submitted as of date which is within thirty days of filing date unless the date of filing is prior to April 1, of the year in which application is made.)
9. Triplicate copies of all policies and endorsements.
10. Remittance covering proper filing fees must accompany the above documents.

ADMISSION FEES—NON-IOWA COMPANIES

Filing articles of incorporation.....	\$25.00
Filing financial statement	20.00
Certificate of authority	2.00
Two certificates of publication.....	4.00
Publication fee	12.00
Total	\$63.00

When by the laws of any other State, any taxes, fines, penalties, licenses, fees, deposits of money, securities or other obligations or prohibitions are imposed, or would be imposed, on insurance companies of this State doing or that might seek to do business in such other State, or upon their agents therein so long as such laws continue in force the same obligations and prohibitions of whatever kind shall be imposed upon all insurance companies of such other State doing business in this State or upon their agents here.

FEES AND TAXES

The fees and taxes received by this Department from Fire, Casualty and Miscellaneous Companies during the year of 1927 are itemized by companies in the schedule which follows:

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY AND MISCELLANEOUS COMPANIES DURING 1927

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publication Fees	Examination Expense	Total Fees and Expenses Collected
IOWA FIRE COMPANIES					
Central Federal Fire Ins. Co.....	\$ 347.64	\$ 110.00	\$ 12.00		\$ 469.64
Druggists' Mutual Ins. Co. of Iowa.....	547.19	54.90	12.00	313.50	927.59
Dubuque Fire & Marine Ins. Co.....	1,155.59	215.50	12.00		1,383.09
Farmers Union Mutual Ins. Co.....	921.01	119.55	12.00		1,052.56
Inter-Ocean Reinsurance Co.....	482.87	533.00	12.00		1,027.87
Iowa Automobile Mutual Ins. Co.....	772.34	471.00	12.00		1,255.34
Iowa Hardware Mutual Ins. Co.....	172.93	7.50	12.00		192.43
Iowa Fire Insurance Company.....	951.39	254.00	12.00		1,217.39
Iowa Mutual Insurance Company.....	3,271.52	355.40	12.00	558.77	4,197.69
Iowa National Fire Insurance Co.....	1,485.28	302.50	12.00		1,799.78
Iowa State Insurance Co. (Mutual).....	2,814.90	371.55	12.00	1,174.00	4,372.45
Mill Owners Mutual Fire Ins. Co.....	1,383.12	108.00	12.00		1,503.12
Retail Merchants Mutual Ins. Co.....	495.70	237.00	12.00		744.70
Security Fire Insurance Co.....	1,741.45	408.00	12.00		2,161.45
West'n Grain Deal. Mut. Fire Ins. Co.....	488.58	82.00	12.00		582.58
Hawkeye Securities Fire Ins. Co.....		8.90		361.25	370.15
Total	\$ 17,031.51	\$ 3,638.80	\$ 180.00	\$ 2,407.52	\$ 23,257.83
NON-IOWA FIRE COMPANIES					
Abelle Fire Insurance Company.....	\$ 6.28				\$ 6.28
Aetna Insurance Company.....	8,834.64	884.00	12.00		9,730.64
Agricultural Insurance Company.....	1,757.56	256.00	12.00		2,025.56
Allemania Fire Insurance Co.....	318.16	98.00	12.00		428.16
Alliance Insurance Company.....	774.42	116.00	12.00		892.42
Allied American Mut'l Auto. Ins. Co.....	13.28	28.00	12.00		53.28
American Alliance Insurance Co.....	1,576.82	526.00	12.00		2,114.82
American Central Insurance Co.....	1,343.38	469.00	12.00		1,824.38
American Druggists' Fire Ins. Co.....	187.83	41.80	12.00		241.63
American Eagle Fire Ins. Co.....	1,951.41	376.00	12.00		2,339.41
American Equitable Assurance Co.....	285.03	160.00	12.00		457.03
American Insurance Co.....	8,654.74	1,226.00	12.00		9,892.74
American Mutual Ins. Co.....	471.26	571.00	12.00		1,054.26
American National Fire Ins. Co.....	518.94	184.50	12.00		715.44
American Reserve Insurance Co.....	45.35	26.00	12.00		83.35
American Union Ins. Co. of New York.....	120.20	110.00	12.00		242.20
Atlantic Fire Insurance Co.....		246.00	12.00		258.00
Atlas Assurance Company, Ltd.....	1,058.02	152.00	12.00		1,222.02
Automobile Insurance Co.....	3,671.09	686.00	12.00		4,369.09
Baltica Insurance Company, Ltd.....		26.00	12.00		38.00
Baltimore American Ins. Co. of N. Y.....	101.42	116.00	12.00		229.42
Bankers & Shippers Ins. Co. of N. Y.....	442.00	50.00	12.00		494.00
Berkshire Mut'l Fire Ins. Co.....	277.75	36.00	12.00		325.75
Boston Insurance Company.....	1,811.71	218.00	12.00		2,041.71
British America Assurance Co.....	890.16	98.00	12.00		990.16
British General Ins. Co., Ltd.....	155.59	26.00	12.00		193.59
Buffalo Insurance Company.....	908.78	224.00	12.00		1,144.78
Caledonian Insurance Company.....	714.31	186.00	12.00		912.31
California Insurance Company.....	204.07	105.00	12.00		321.07
Cambridge Mutual Fire Ins. Co.....	23.96	26.00	12.00		61.96
Camden Fire Ins. Association.....	1,135.64	312.00	12.00		1,460.64
Capital Fire Insurance Co.....		51.00	12.00		63.00
Carolina Insurance Company.....	98.48	283.00	12.00		393.48
Central Manufacturers Mut'l Ins. Co.....	398.49	840.00	12.00		1,250.49
Central States Fire Ins. Co.....	256.92	147.00	12.00		415.92
Chicago Fire & Marine Ins. Co.....	247.62	146.00	12.00		405.62
Christiania General Ins. Co.....	75.21	26.00	12.00		113.21
Citizens Fund Mut'l Fire Ins. Co.....		95.00	12.00		107.00
Citizens Insurance Company.....	1,168.39	479.00	12.00		1,659.39
City of New York Ins. Co.....	1,128.23	244.00	12.00		1,384.23
Columbia Fire Insurance Co.....	429.78	304.60	12.00		746.38
Columbia Insurance Company.....	112.81	90.00	12.00		214.81
Columbian Nat'l Fire Ins. Co.....	143.52	96.00	12.00		251.52
Commerce Insurance Co.....	47.39	36.00	12.00		95.39
Commercial Union Assur. Co., Ltd.....	1,800.01	304.00	12.00		2,116.01
Commercial Union Fire Ins. Co.....	335.47	78.00	12.00		425.47

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certifi- cates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Commonwealth Ins. Co. of New York	1,112.20	330.00	12.00		342.00
Concordia Fire Insurance Company	1,748.91	432.00	12.00		444.00
Connecticut Fire Insurance Co.	5,499.82	1,092.00	12.00		1,104.00
Continental Insurance Company	9,398.07	1,066.00	12.00		1,078.00
County Fire Insurance Company	232.81	26.00	12.00		38.00
Detroit Fire & Marine Ins. Co.	806.07	156.00	12.00		168.00
Detroit National Fire Ins. Co.		26.00	12.00		38.00
Dixie Fire Insurance Company		211.00	12.00		223.00
Eagle Fire Company of New York	216.00	154.00	12.00		166.00
Eagle Fire Insurance Company		26.00	12.00		38.00
Eagle, Star & British Dominions In- surance Co.	1,012.05	136.00	12.00		148.00
East & West Ins. Co. of New Haven	318.91	76.00	12.00		88.00
Employers' Fire Insurance Co.	289.96	126.00	12.00		138.00
Equitable Fire & Marine Ins. Co.	904.28	182.00	12.00		194.00
Equitable Fire Insurance Co.		26.00	12.00		38.00
Equity Fire Insurance Company	8.80	35.00	12.00		47.00
Eureka-Security Fire & Mar. Ins. Co.		26.00	12.00		38.00
Excelsior Insurance Co. of New York	2.43	26.00	12.00		38.00
Export Insurance Company	429.06	32.00	12.00		44.00
Farmers Fire Insurance Company	484.06	98.00	12.00		110.00
Federal Insurance Company	1,789.52	532.00	12.00		544.00
Federal Union Insurance Co.	77.35	108.00	12.00		120.00
Fidelity-Phenix Fire Insurance Co.	5,183.41	1,246.00	12.00		1,258.00
Fire Association of Philadelphia	2,162.92	418.00	12.00		430.00
Fireman's Fund Insurance Co.	16,229.55	1,577.00	12.00		1,589.00
Firemen's Insurance Company	2,791.03	486.00	12.00		498.00
Fire Reassurance Co. of New York	110.59	26.00	12.00		38.00
First American Fire Ins. Co.	11,152.36	1,540.00	12.00		1,552.00
Fitchburg Mut'l Fire Insurance Co.	151.40	28.00	12.00		40.00
Franklin Fire Insurance Co.	2,205.39	478.00	12.00		490.00
Franklin Nat'l Ins. Co. of N. Y.	86.45	26.00	12.00		38.00
General Exchange Ins. Corporation	2,819.14	44.00	12.00		56.00
Georgia Home Insurance Co.	46.52	26.00	12.00		38.00
Girard Fire & Marine Insurance Co.	701.50	266.00	12.00		278.00
Glens Falls Insurance Co.	1,079.84	248.00	12.00		260.00
Globe & Rutgers Fire Insurance Co.	6,150.18	694.00	12.00		706.00
Globe Insurance Co. of Pennsylvania	3.99	26.00	12.00		38.00
Grain Dealers Nat'l Mut'l Fire Ins. Co.	943.77	70.00	12.00		82.00
Granite State Fire Ins. Co.	425.07	63.00	12.00		75.00
Great American Insurance Co.	8,412.28	2,026.00	12.00		2,038.00
Great Lakes Insurance Co.	373.62	196.00	12.00		208.00
Guaranty Fire Ins. Co. of Providence	162.65	48.00	12.00		60.00
Guardian Fire Assur. Corp'n of N. Y.	13.17	26.00	12.00		38.00
Hamburg-American Insurance Co.	22.88	26.00	12.00		38.00
Hampton Roads Fire & Mar. Ins. Co.	32.93	119.00	12.00		131.00
Hanover Fire Insurance Company	3,173.75	958.00	12.00		970.00
Hardware Dealers Mut'l Ins. Co.	730.19	44.00	12.00		56.00
Harmonia Fire Insurance Co.	9.87	36.00	12.00		48.00
Hartford Fire Insurance Co.	15,838.02	3,776.00	12.00		3,788.00
Henry Clay Fire Insurance Co.	71.28	116.00	12.00		128.00
Home Fire & Marine Insurance Co.	578.34	139.00	12.00		151.00
Home Insurance Company	14,599.30	1,754.00	12.00		1,766.00
Homeland Ins. Co. of America		153.00	12.00		165.00
Hudson Insurance Company	301.38	122.00	12.00		134.00
Imperial Assurance Company	359.16	46.00	12.00		58.00
Implement Dealers Mut'l Fire Ins. Co.		53.00	12.00		65.00
Importers & Exporters Ins. Co.	183.00	64.00	12.00		76.00
Indemnity Mutual Marine Assur. Co.	13.69	26.00	12.00		38.00
Independence Fire Insurance Co.	66.11	44.00	12.00		56.00
Indiana Lumbermen's Mut'l Ins. Co.	14.01	49.00	12.00		61.00
Insurance Company of North America	4,455.31	564.00	12.00		576.00
Ins. Co. of the State of Pennsylvania	1,564.23	282.00	12.00		294.00
International Insurance Company	104.02	26.00	12.00		38.00
Interstate Fire Insurance Co.	140.67	76.00	12.00		88.00
Iroquois Fire Insurance Company	25.61	78.00	12.00		90.00
Jupiter General Insurance Co., Ltd.		26.00	12.00		38.00
Kyodo Fire Insurance Company, Ltd.	1.20	26.00	12.00		38.00
Law, Union & Rock Ins. Co., Ltd.	251.99	76.00	12.00		88.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certifi- cates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Lincoln Fire Ins. Co. of New York	29.07	26.00	12.00		38.00
Liverpool & London & Globe Ins. Co., Ltd.	4,288.33	578.00	12.00		590.00
London & Lancashire Ins. Co., Ltd.	1,607.02	190.00	12.00		202.00
London & Scottish Assur. Corp., Ltd.	233.13	86.00	12.00		98.00
London Assurance Corporation	1,109.49	448.00	12.00		460.00
Lumbermen's Insurance Company		87.00	12.00		99.00
Lumbermen's Mutual Ins. Co.	32.80	37.40	12.00		49.40
Lumber Mutual Fire Ins. Co.	27.47	28.00	12.00		40.00
Maryland Insurance Company	316.10	350.50	12.00		362.50
Massachusetts Fire & Marine Ins. Co.	270.90	176.00	12.00		188.00
Mechanics & Traders Ins. Co.	646.73	176.00	12.00		188.00
Mechanics Insurance Company	1,404.81	196.00	12.00		208.00
Mercantile Insurance Co. of America	907.63	218.00	12.00		230.00
Merchants Fire Assurance Corpora- tion of New York	381.96	40.00	12.00		52.00
Merchants Fire Insurance Company		53.00	12.00		65.00
Merchants Ins. Co. in Providence	506.62	116.00	12.00		128.00
Mercury Insurance Company	418.79	155.00	12.00		167.00
Merrimack Mutual Fire Ins. Co.	214.58	56.00	12.00		68.00
Michigan Fire & Marine Ins. Co.	289.37	88.00	12.00		100.00
Michigan Millers Mutual Fire Ins. Co.	166.94	34.00	12.00		46.00
Millers Mutual Fire Ins. Ass'n of Ill.	129.96	32.00	12.00		44.00
Millers Mutual Fire Ins. Co. of Texas	44.54	34.00	12.00		46.00
Millers National Ins. Co.	469.65	42.00	12.00		54.00
Milwaukee Mechanics Ins. Co.	3,118.30	1,262.00	12.00		1,274.00
Minneapolis Fire & Marine Ins. Co.	1,352.09	361.00	12.00		373.00
Minnesota Imp. Mutual Fire Ins. Co.	959.07	111.00	12.00		123.00
National American Fire Ins. Co.	1,048.76	214.00	12.00		226.00
National Ben Franklin Fire Ins. Co.	1,012.78	356.00	12.00		368.00
National Fire Insurance Co.	14,238.29	1,976.00	12.00		1,988.00
National Implement Mutual Ins. Co.	987.18	109.00	12.00		121.00
National Liberty Ins. Co.	2,956.71	484.00	12.00		496.00
National Reserve Insurance Co.	1,490.88	364.00	12.00		376.00
National Retailers Mutual Ins. Co.	437.19	40.00	12.00		52.00
National Security Fire Ins. Co.	1,757.22	626.00	12.00		638.00
National Union Fire Ins. Co.	4,920.74	1,180.00	12.00		1,192.00
Nebraska Hardware Mutual Ins. Co.	4.91	28.00	12.00		40.00
Netherlands Insurance Co.	1,409.53	806.00	12.00		818.00
Newark Fire Insurance Co.	1,000.29	312.00	12.00		324.00
New Brunswick Fire Ins. Co.	387.01	150.00	12.00		162.00
New England Fire Insurance Co.		28.00	12.00		40.00
New Hampshire Fire Ins. Co.	2,687.02	369.00	12.00		381.00
New India Assurance Co., Ltd.	6.40	26.00	12.00		38.00
New Jersey Insurance Co.	40.30	68.00	12.00		80.00
New York Underwriters Ins. Co.	4,581.82	830.00	12.00		842.00
Niagara Fire Insurance Co.	1,790.81	310.00	12.00		322.00
Nippon Fire Insurance Co.	2.10				
North British & Mercantile Ins. Co.	3,736.23	738.00	12.00		750.00
North Carolina Home Ins. Co.		211.00	12.00		223.00
Northern Assurance Company	960.39	250.00	12.00		262.00
Northern Insurance Co. of New York	363.06	108.00	12.00		120.00
North River Insurance Company	2,688.81	388.00	12.00		400.00
North Star Insurance Company	32.14	26.00	12.00		38.00
Northwestern Fire & Marine Ins. Co.	4,227.71	1,195.00	12.00		1,207.00
Northwestern Mutual Fire Ass'n	1,058.50	30.00	12.00		42.00
Northwestern National Insurance Co.	3,541.32	1,226.00	12.00		1,238.00
Norwich Union Fire Ins. Society	1,232.55	342.00	12.00		354.00
Ohio Farmers Insurance Co.	66.44	31.70	12.00		43.70
Ohio Hardware Mutual Ins. Co.	190.62	39.60	12.00		51.60
Ohio Millers Mutual Ins. Co.	118.61	41.80	12.00	\$ 495.73	549.53
Old Colony Insurance Co.	951.40	164.00	12.00		176.00
Orient Insurance Company	1,338.22	238.00	12.00		250.00
Osaka Marine & Fire Ins. Co., Ltd.		20.00			20.00
Pacific Fire Insurance Co.	774.88	78.00	12.00		90.00
Palatine Insurance Company	709.38	206.00	12.00		218.00
Patriotic Insurance Co. of America	425.89	86.00	12.00		98.00
Pearl Assurance Co., Ltd. (U.S.B.)		51.00	12.00		63.00
Pennsylvania Fire Ins. Co.	2,575.71	504.00	12.00		516.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Pennsylvania Lumbermen's Mutual Fire Insurance Co.	11.75	28.00	12.00		40.00
Pennsylvania Millers' Mutual Fire In- surance Co.	48.10	34.00	12.00		46.00
Peoples National Fire Ins. Co.		28.00	12.00		40.00
Philadelphia Fire & Marine Ins. Co.	1,197.58	276.00	12.00		288.00
Phoenix Assurance Company	1,067.27	174.00	12.00		186.00
Phoenix Insurance Company	10,594.31	1,618.00	12.00		1,630.00
Pilot Reinsurance Company of N. Y.	6.72	26.00	12.00		38.00
Potomac Insurance Company		148.00	12.00		160.00
Preferred Risk Fire Ins. Co.		233.00	12.00		245.00
Presidential Fire & Marine Ins. Co.	66.10	78.00	12.00		90.00
Providence Washington Ins. Co.	1,436.25	252.00	12.00		264.00
Prudential Re & Coins. Co., Ltd.	72.71	26.00	12.00		38.00
Prudential Ins. Co. of Great Britain	11.90	26.00	12.00		38.00
Queen Insurance Company of America	2,687.78	400.00	12.00		412.00
Reinsurance Company "Salamandra"	57.66	26.00	12.00		38.00
Reliable Fire Insurance Co.		26.00	12.00		38.00
Reliance Insurance Company	444.78	126.00	12.00		138.00
Republic Fire Insurance Co.	402.67	120.00	12.00		132.00
Retail Druggists' Mut. Fire Ins. Co.		26.00	12.00		38.00
Retailers Fire Insurance Co.	188.22	163.00	12.00		175.00
Retail Hardware Mutual Fire Ins. Co.	755.80	115.00	12.00		127.00
Rhode Island Insurance Co.	1,530.39	168.00	12.00		180.00
Richmond Insurance Co. of N. Y.	410.77	232.00	12.00		244.00
Rocky Mountain Fire Ins. Co.		26.00	12.00		38.00
Rossia Insurance Co. of America		26.00	12.00		38.00
Royal Exchange Assurance	3.17	28.00	12.00		40.00
Royal Insurance Company	6,251.20	1,170.00	12.00		1,182.00
Safeguard Ins. Co. of New York	405.87	88.00	12.00		100.00
St. Paul Fire & Marine Ins. Co.	7,817.59	1,315.00	12.00		1,327.00
St. Paul Mut. Hall & Cye. Ins. Co.	14.10	95.00	12.00		107.00
Savannah Fire Insurance Co.		188.00	12.00		200.00
Scottish Union & National Ins. Co.	1,267.64	260.00	12.00		272.00
Security Insurance Company	3,366.90	626.00	12.00		638.00
Security Mutual Fire Ins. Co.	9.40	80.00	12.00		92.00
Sentinel Fire Insurance Company	297.88	214.00	12.00		226.00
Skandia Insurance Company	110.00	28.00	12.00		40.00
Skandinavia Insurance Co.	34.48	26.00	12.00		38.00
South Carolina Insurance Co.		128.00	12.00		140.00
Southern Home Insurance Co.		128.00	12.00		140.00
Springfield Fire & Marine Ins. Co.	8,448.66	1,476.00	12.00		1,488.00
Standard American Fire Ins. Co.	73.82	118.00	12.00		130.00
Standard Fire Insurance Co.	349.97	110.00	12.00		122.00
Star Insurance Company of America	576.84	136.00	12.00		148.00
State Assurance Company, Ltd.	218.51	42.00	12.00		54.00
Stuyvesant Insurance Company	256.84	26.00	12.00		38.00
Sun Insurance Office	1,373.83	276.00	12.00		288.00
Superior Fire Insurance Company	249.97	126.00	12.00		138.00
Svea Fire & Life Insurance Co.	395.78	126.00	12.00		138.00
Swiss Reinsurance Company	152.92	26.00	12.00		38.00
Tokio Marine & Fire Insurance Co.	59.71	34.00	12.00		46.00
Transcontinental Insurance Co.	666.02	140.00	12.00		152.00
Travelers Fire Insurance Co.	1,433.16	476.00	12.00		488.00
Tri-State Mut. Grain Dealers Ins. Co.	139.95	95.00	12.00		107.00
Twin City Fire Insurance Co.	931.68	335.00	12.00		347.00
Union & Phenix Espanol Ins. Co.		26.00	12.00		38.00
Union Assurance Society, Ltd.	400.18	46.00	12.00		58.00
Union Fire Ins. Co. of Providence	259.80	28.00	12.00		40.00
Union Fire Insurance Co.	1,263.32	396.00	12.00		408.00
Union Ins. Society of Canton, Ltd.	1,922.37	134.00	12.00		146.00
United American Ins. Co. of Pa.	22.99	26.00	12.00		38.00
United Firemen's Insurance Co.	179.96	82.00	12.00		94.00
United Mutual Fire Insurance Co.	397.33	28.00	12.00		40.00
United States Fire Ins. Co.	6,985.95	934.00	12.00		946.00
U. S. Merchants & Shippers Ins. Co.	381.97	62.00	12.00		74.00
Urbaine Fire Insurance Co.	378.50	64.00	12.00		76.00
Utah Home Fire Insurance Co.		69.00	12.00		81.00
Victory Insurance Co. of Philadelphia	914.38	138.00	12.00		150.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certificates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Virginia Fire & Marine Ins. Co.		415.50	12.00		427.50
Westchester Fire Insurance Co.	1,252.39	404.00	12.00		416.00
Western Assurance Company	1,044.02	126.00	12.00		138.00
Western Fire Insurance Co.		214.00	12.00		226.00
Wheeling Fire Insurance Co.		26.00	12.00		38.00
World Auxiliary Ins. Corp'n, Ltd.	31.66	26.00	12.00		38.00
World Fire & Marine Ins. Co.	463.45	108.00	12.00		120.00
*Inter-State Fire Ins. Co.	52.08				
Total	\$ 329,101.54	\$ 68,858.40	\$3,024.00	\$ 495.73	\$ 72,378.13
IOWA CASUALTY COMPANIES					
Employers Mutual Casualty Co.	\$ 1,739.79	\$ 208.60	\$ 12.00	\$ 869.50	\$ 1,090.10
Federal Surety Company	2,107.92	420.00	12.00		432.00
Great Western Ins. Co. (Acc. Dept.)	3,279.40	64.50	12.00		76.50
Hawkeye Casualty Company	908.98	158.00	12.00		170.00
Iowa Mutual Liability Ins. Co.	2,620.25	477.55	12.00		489.55
Professional Insurance Corporation	12.41	4.50	12.00		16.50
Republic Mutual Casualty Co.	35.58	100.00	12.00		112.00
Southern Surety Company	1,818.25	634.00	12.00	6,236.90	6,882.90
Travelers Mutual Casualty Co.		22.50			22.50
Union Mutual Casualty Company	772.99	144.20	12.00	1,807.50	1,963.70
Total	\$ 13,295.57	\$ 2,233.85	\$ 108.00	\$ 8,913.90	\$ 11,255.75
NON-IOWA CASUALTY COMPANIES					
Abraham Lincoln Life Ins. Co.					
(Accdt. Dept.)	\$ 515.65	\$ 104.00	\$ 12.00		\$ 116.00
Aetna Casualty and Surety Co.	4,758.73	494.00	12.00		506.00
Aetna Life Ins. Co. (Accdt. Dept.)	4,910.51	598.00	12.00		610.00
American Automobile Ins. Co.	641.97	225.00	12.00		237.00
American Bankers Ins. Co. (Accdt. Dept.)	840.67	142.00	12.00		154.00
American Casualty Company	87.10	98.00	12.00		110.00
American Credit Indemnity Co.	439.84	32.00	12.00		44.00
American Employers Insurance Co.	455.07	211.00	12.00		223.00
American Mutual Liability Ins. Co.	1,582.17	28.00	12.00		40.00
American Reinsurance Company	19.27	26.00	12.00		38.00
American Surety Co. of New York	5,428.51	1,133.00	12.00		1,145.00
Benefit Ass'n of Railway Employees (Accdt. Dept.)	2,736.37	108.00	12.00		120.00
Builders and Manufacturers Mutual Casualty Company	510.19	26.00	12.00		38.00
Business Men's Assur. Co. of America (Accdt. Dept.)	1,482.02	66.00	12.00		78.00
Central Surety and Ins. Corp'n	210.35	660.00	12.00		672.00
Central West Casualty Company	330.52	97.00	12.00		109.00
Century Indemnity Company		101.00	12.00		113.00
Columbia Casualty Company	149.56	159.00	12.00		171.00
Columbian Nat'l Life Ins. Co. (Accdt. Dept.)	46.44	64.00	12.00		76.00
Columbus Mut'l Life Ins. Co. (Accdt. Dept.)		50.00	24.00		74.00
Constitution Indemnity Company of Philadelphia		179.00	12.00		191.00
Continental Assurance Co. (Accdt. Dept.)	8.41	36.00	12.00		48.00
Continental Casualty Company	5,363.89	798.00	12.00		810.00
Continental Life Ins. Co. (Accdt. Dept.)	568.07	68.00	12.00		80.00
Detroit Fidelity and Surety Co.	282.92	589.00	12.00		601.00
Eagle Indemnity Company	1,035.01	49.00	12.00		61.00
Employers Indemnity Corporation	1,091.87	137.00	12.00		149.00
Employers Liability Assur. Corp'n	2,808.83	259.00	12.00		271.00

*Withdrawn Aug. 31, 1927 for the period Jan. 1, '27 to Aug. 31, '27

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certifi- cates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Equitable Life Assurance Society of U. S. (Acctd. Dept.)	446.06	24.00	12.00		36.00
European General Reins. Co., Ltd.	114.49	26.00	12.00		38.00
Federal Casualty Company	101.79	36.00	12.00		48.00
Federal Life Ins. Co. (Acctd. Dept.)	9,692.87	624.00	12.00		636.00
Fidelity & Casualty Co. of N. Y.	12,172.47	1,528.00	12.00		1,540.00
Fidelity and Deposit Co. of Maryland	3,935.61	832.00	12.00		844.00
First Reinsurance Co. of Hartford		26.00	12.00		38.00
General Accident, Fire & Life Assur- ance Corp'n	932.89	128.00	12.00		140.00
General Casualty & Surety Co.	164.66	77.00	12.00		89.00
General Reinsurance Corporation	618.57	26.00	12.00		38.00
Georgia Casualty Co.	194.11	40.00	12.00		52.00
Globe Indemnity Company	3,096.28	131.00	12.00		143.00
Great American Casualty Company	350.03	294.00	12.00		306.00
Great Northern Life Ins. Co. (Acctd. Dept.)	1,194.16	96.00	12.00		108.00
Guarantee Co. of North America	11.27	26.00	12.00		38.00
Hardware Mutual Casualty Co.	139.61	42.00	12.00		54.00
Hartford Accident & Indemnity Co.	3,323.74	573.00	12.00		585.00
Hartford Live Stock Insurance Co.	153.96	74.00	12.00		86.00
Hartford Steam Boiler Inspection & Ins. Co.	1,831.58	374.00	12.00		386.00
Illinois Indemnity Company	27.06	112.00	12.00		124.00
Indemnity Ins. Co. of North America	674.44	137.00	12.00		149.00
Independence Indemnity Company	451.69	54.00	12.00		66.00
Indiana Liberty Mutual Ins. Co.	42.56	46.00	12.00		58.00
International Indemnity Co.	612.44	343.00	12.00		355.00
Liberty Mutual Ins. Co.	75.18	26.00	12.00		38.00
Lloyd's Plate Glass Ins. Co.	172.38	132.00	12.00		144.00
London & Lancashire Indemnity Co. of America	427.38	60.00	12.00		72.00
London Guarantee & Accident Co.	7,521.75	656.00	12.00		668.00
Loyal Protective Ins. Co.	1,481.49	88.00	12.00		100.00
Lumbermen's Mutual Casualty Co.	370.11	122.00	12.00		134.00
Maryland Casualty Company	2,948.21	484.00	12.00		496.00
Massachusetts Bonding & Ins. Co.	2,588.15	467.00	12.00		479.00
Massachusetts Protective Ass'n, Inc.	5,881.71	136.00	12.00		148.00
Medical Protective Company	1,163.02	52.00	12.00		64.00
Metropolitan Casualty Ins. Co.	523.59	150.00	12.00		162.00
Metropolitan Life Ins. Co. (Acctd. Dept.)	1,440.57	524.00	12.00		536.00
Midwest Life Ins. Co. (Acctd. Dept.)	1,276.80	114.00	12.00		126.00
Missouri State Life Ins. Co. (Acctd. Dept.)	594.56	274.00	12.00		286.00
Monarch Accident Insurance Co.	495.37	156.00	12.00		168.00
National Casualty Company	237.39	56.00	12.00		68.00
National Life Ins. Co. of U. S. A. (Acctd. Dept.)	79.98	44.00	12.00		56.00
National Reserve Life Insurance Co. (Acctd. Dept.)	8.76	20.00			20.00
National Surety Company	3,759.22	1,726.00	12.00		1,738.00
National Union Indemnity Company	80.96	528.00	12.00		540.00
Nebraska Indemnity Company	721.61	172.00	12.00		184.00
New Amsterdam Casualty Company	1,273.12	415.00	12.00		427.00
New York Casualty Company	66.79	64.00	12.00		76.00
New York Indemnity Company	756.33	102.00	12.00		114.00
North American Accident Ins. Co.	1,402.17	678.00	12.00		690.00
Northwestern Casualty & Surety Co.	124.07	88.00	12.00		100.00
Ocean Accident & Guarantee Corp'n	1,303.64	250.00	12.00		262.00
Occidental Life Insurance Co. (Acctd. Dept.)		30.00	12.00		42.00
Ohio National Life Ins. Co. (Acctd. Dept.)		24.00	12.00		36.00
Old Line Life Ins. Co. of America (Acctd. Dept.)	9.98	24.00	12.00		36.00
Pacific Mutual Life Ins. Co. (Acctd. Dept.)	3,150.91	132.00	12.00		144.00
Phoenix Indemnity Company	54.19	56.00	12.00		68.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certifi- cates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Preferred Accident Insurance Co.	1,597.57	94.00	12.00		106.00
Provident Life & Accident Ins. Co. (Acctd. Dept.)	178.66	38.00	12.00		50.00
Prudential Ins. Co. of Amer. (Acctd. Dept.)		24.00	12.00		36.00
Reliance Life Ins. Co. (Acctd. Dept.)	158.91	38.00	12.00		50.00
Ridgely Protective Association	1,590.77	76.00	12.00		88.00
Royal Indemnity Company	2,212.79	878.00	12.00		890.00
St. Paul-Mercury Indemnity Co. of St. Paul	12.83	778.00	12.00		790.00
Security Mutual Casualty Co.	1,136.42	26.00	12.00		38.00
Standard Accident Insurance Co.	1,993.30	461.00	12.00		473.00
State Farm Mutual Auto. Ins. Co.		443.00	12.00		455.00
Sun Indemnity Company of New York	64.52	126.00	12.00		138.00
Travelers Equitable Ins. Co. (Acctd. Dept.)	143.50	24.00	12.00		36.00
Travelers Indemnity Company	4,150.51	606.00	12.00		618.00
Travelers Ins. Co. (Acctd. Dept.)	14,864.73	1,074.00	12.00		1,086.00
Union Automobile Insurance Co.	2,918.88	689.00	12.00		701.00
Union Indemnity Company	180.00	57.00	12.00		69.00
United States Casualty Company	1,454.68	176.00	12.00		188.00
United States Fidelity & Guaranty Co.	14,346.67	1,343.00	12.00		1,355.00
Washington Fidelity Nat'l Ins. Co. (Acctd. Dept.)	163.49	46.00	12.00		58.00
Western Automobile Casualty Co.	331.32	209.00	12.00		221.00
Western Automobile Insurance Co.	1,649.24	160.00	12.00		172.00
Western Casualty Company	387.83	78.00	12.00		90.00
Western Surety Company	138.78	303.00	12.00		315.00
Zurich General Accident & Liability Ins. Co.	928.10	50.00	12.00		62.00
Total	\$ 167,084.22	\$ 27,853.00	\$ 1,296.00		\$ 29,149.00
ASSESSMENT ACCIDENT ASSOCIATIONS					
Iowa Associations—					
Hawkeye Business Men's Acctd. Ass'n	\$ 77.85	\$ 4.10		\$ 17.11	\$ 21.21
Inter-State Business Men's Accident Ass'n	5,966.85	62.00			62.00
Iowa State Traveling Men's Ass'n	2,031.25	13.80		1,199.00	1,212.80
National Travelers Casualty Ass'n	1,115.96	131.00		554.00	685.00
Total	\$ 9,191.91	\$ 210.90		\$ 1,770.11	\$ 1,981.01
Non-Iowa Associations—					
Mutual Benefit Health & Acctd. Ass'n		\$ 692.00		\$ 1,212.51	\$ 1,904.51
Woodmen Accident Company		202.00			202.00
Total		\$ 894.00		\$ 1,212.51	\$ 2,106.51
STATE MUTUAL ASSOCIATIONS OF IOWA					
Fire, Tornado and Hail—					
Farmers Mutual Ins. Ass'n of M. E. Church	\$ 30.82	\$ 13.00			\$ 13.00
Farmers Nat'l Co-operative Elevator Mut. Ins. Ass'n of Iowa		7.00		\$ 108.55	116.15
Farm Property Mutual Ins. Ass'n of Iowa	300.45	158.00			158.00
Home Mutual Ins. Ass'n of Iowa	1,038.98	280.80		370.00	650.80
Iowa Farmers Mutual Reins. Ass'n	206.54	3.00			3.00
Iowa Implement Mutual Ins. Ass'n	342.16	161.00			161.00
Iowa Mercantile Mut'l Fire Ins. Ass'n	137.99	83.60		182.11	265.71
Iowa Mutual Casualty Ass'n	111.06	93.00			93.00
Le Mars Mutual Insurance Ass'n	260.04	76.70		156.06	232.76
Lutheran Mutual Fire Ins. Ass'n	66.67	3.00			3.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certifi- cates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Mutual Fire & Storm Ins. Ass'n of the Evangelical Synod of N. A.	115.56	4.00			4.00
Mutual Fire & Tornado Ass'n	594.15	235.00			235.00
Mutual Fire Ins. Ass'n of the Iowa Conference of Evangelical Church	5.19	3.00			3.00
National Druggists Mutual Ins. Ass'n	68.59	31.80		114.50	146.30
Providence Mutual Ins. Ass'n	4.01			25.00	25.00
Town Mutual Dwelling House Ins. Ass'n	3,740.07	308.00			308.00
Total		\$ 1,461.50		\$ 956.22	\$ 2,417.72
Exclusive Tornado— Iowa Mutual Tornado Ins. Ass'n	\$ 7,836.22	\$ 632.00			\$ 632.00
Total	\$ 7,836.22	\$ 632.00			\$ 632.00
Exclusive Hall— Des Moines Mutual Ins. Ass'n	\$ 94.52	\$ 38.20		\$ 288.75	\$ 326.95
Farmers Mut'l Hall Ins. Ass'n of Ia.	6,018.09	467.50			467.50
Farmers State Mutual Hall Ass'n	606.24	65.50			65.50
Harvesters-Horticultural Mutual Ins. Ass'n	479.00	128.00		160.00	288.00
Hawkeye Mutual Hall Ins. Ass'n	941.36	53.00			53.00
Mid-West Mutual Ins. Ass'n	534.20	53.00		400.00	453.00
Northern Mutual Ins. Ass'n		10.00			10.00
Square Deal Mutual Hall Ins. Ass'n	977.57	232.00		110.00	342.00
Total—Hall		\$ 1,047.20		\$ 958.75	\$ 2,005.95
Grand Total—State Mutual Ass'ns	\$ 24,509.48	\$ 3,140.70		\$ 1,914.97	\$ 5,055.67
County Mutual Associations of Iowa		484.75			485.75
Miscellaneous fees		311.60			311.60
INTER-INSURANCE EXCHANGES					
Iowa Exchange— State Automobile Ins. Ass'n	\$ 2,047.19	\$ 296.50	\$ 12.00		\$ 308.50
Total	\$ 2,047.19	\$ 296.50	\$ 12.00		\$ 308.50
Non-Iowa Exchanges— Affiliated Underwriters	\$ 140.11	\$ 26.00	\$ 12.00		\$ 38.00
American Exchange Underwriters	39.77	26.00	12.00		38.00
Belt Automobile Indemnity Ass'n	125.98	56.00	12.00		68.00
Bituminous Casualty Exchange	678.96	30.00	12.00		42.00
Canners' Exchange	709.84	26.00	12.00		38.00
Casualty Reciprocal Exchange	14.64	26.00	12.00		38.00
Consolidated Underwriters		20.00			20.00
Druggists Indemnity Exchange	10.03	26.00	12.00		38.00
Epperson Underwriters	20.21	51.00	12.00		63.00
Hardware Underwriters	11.66	26.00	12.00		38.00
Individual Underwriters	59.84	26.00	12.00		38.00
Inter-Insurers Exchange	30.69	26.00	12.00		38.00
Motor Car United Underwriters		162.00	12.00		174.00
New York Reciprocal Underwriters	7.75	26.00	12.00		38.00
Reciprocal Exchange	251.39	26.00	12.00		38.00
Reciprocal Underwriters	35.55	26.00	12.00		38.00
Retail Lumbermen's Inter-Ins. Exch.	1,575.20	26.00	12.00		38.00
Sprinklered Risk Underwriters	42.44	26.00	12.00		38.00
Underwriters Exchange	89.61	26.00	12.00		38.00
Union Auto. Indemnity Ass'n	881.41	56.00	12.00		68.00
United Retail Merchants Underwriting Ass'n	31.97	26.00	12.00		38.00
United States Auto. Ins. Exchange	168.18	26.00	12.00		38.00
Universal Underwriters	742.31	26.00	12.00		38.00
Utilities Indemnity Exchange	196.45	26.00	12.00		38.00

TAXES, FEES AND EXPENSES COLLECTED FROM FIRE, CASUALTY
AND MISCELLANEOUS COMPANIES DURING 1927—Continued

Name of Company	Taxes	Filing, Licenses, Certifi- cates and Misc. Fees	Publi- cation Fees	Exami- nation Expense	Total Fees and Expenses Collected
Warner Reciprocal Insurers	71.69	26.00	12.00		38.00
Western Reciprocal Underwriters	38.78	26.00	12.00		38.00
Total	\$ 5,974.46	\$ 895.00	\$ 300.00		\$ 1,195.00
RECAPITULATION					
Iowa Fire Companies	\$ 17,031.51	\$ 3,638.80	\$ 180.00	\$ 2,407.52	\$ 6,226.32
Non-Iowa Fire Companies	329,101.54	68,858.40	3,024.00	495.73	72,378.13
Iowa Casualty and Miscellaneous Companies	13,295.57	2,233.85	108.00	8,913.90	11,255.75
Non-Iowa Casualty and Miscellaneous Companies	167,084.22	27,853.00	1,296.00		29,149.00
Assessment Accident Associations— Iowa Associations	9,191.91	210.90		1,770.11	1,981.01
Non-Iowa Assessment Accident Asso- ciations		894.00		1,212.51	2,106.51
State Mutual Associations	24,509.48	3,140.70		1,914.97	5,055.67
Inter-Insurance Exchanges and Asso- ciations—Iowa	2,047.19	296.50	12.00		308.50
Inter-Insurance Exchanges and Asso- ciations—Non-Iowa	5,974.46	895.00	300.00		1,195.00
County Mutual Associations		484.75			484.75
Miscellaneous Fees		311.60			311.60
Total—Fire, Casualty and Miscel- laneous	\$ 568,235.88	\$108,817.50	\$4,920.00	\$16,714.74	\$130,452.24
Total—Life and Fraternal	841,640.63	23,314.09		22,365.70	45,679.79
Grand Total of all Companies	\$1,409,876.51	\$132,131.59	\$4,920.00	\$39,080.44	\$176,132.03

STATE TREASURER'S RECEIPTS FOR FEES AND EXAMINATION
EXPENSES COLLECTED BY THE INSURANCE DEPARTMENT
DURING THE YEAR 1927

Receipt No.	Date 1927	Amount
7500	January 5	591.96
7568	January 11	3,182.40
7622	January 18	7,096.31
7657	January 22	3,780.75
7685	January 27	4,495.55
7733	February 1	1,518.40
7932	February 8	9,971.55
8007	February 16	7,136.01
8050	February 23	7,559.61
8079	February 28	8,816.40
8188	March 3	7,616.00
8278	March 9	9,248.50
8296	March 11	11,500.00
8338	March 16	14,293.08
8368	March 19	5,897.10
8407	March 25	3,015.60
8447	March 31	3,303.65
8617	April 7	2,487.40
8682	April 14	3,734.90
8737	April 20	2,338.00
8779	April 25	2,804.70
730	April 30	1,979.10
8992	May 7	1,135.20
9054	May 13	4,760.00
9126	May 23	1,617.20
9171	May 28	723.30
9403	June 7	599.40
9459	June 14	1,034.00
9549	June 24	1,366.25
9589	June 30	757.40
9860	July 12	572.75
9895	July 16	6,220.77
9960	July 26	722.00
10086	August 2	1,196.74
10298	August 16	1,593.40
10367	August 25	290.00
10505	September 2	665.20
10697	September 13	726.60
10824	September 28	2,050.90
11020	October 5	829.50
11120	October 13	457.80
11192	October 22	286.45
11258	November 1	1,282.95
11486	November 8	6,809.70
11563	November 16	1,285.90
11605	November 22	1,953.65
11680	December 1	352.90
11924	December 10	3,764.39
12021	December 17	1,408.51
12096	December 24	2,691.85
73	December 31	605.55
Total		\$ 171,212.03

RECEIPTS AND DISBURSEMENTS FOR THE YEAR 1927

INCOME		
Taxes		\$ 1,409,876.51
Fees		
Publication	\$ 4,920.00	
Agents' licenses	104,315.10	
Miscellaneous certificates	3,995.19	
Filing statements	11,883.00	
General certificates	1,017.00	
Certificates for publication	1,565.00	
Retallation	8,861.30	
Filing charters	495.00	
Examinations	39,080.44	176,132.03
Total income		\$ 1,586,008.54
Special Fund Receipts:		
Publication	\$ 4,920.00	
Examinations	39,080.44	44,000.44
Net income		\$ 1,542,008.10
DISBURSEMENTS		
Salaries	\$ 39,560.33	
Examinations—per diem and expense	41,849.62	
Postage, telephone, telegraph and express	2,971.08	
Furniture, fixtures, books, records and subscriptions	730.25	
Stationery, supplies, printing, binding and paper	2,680.54	
Extra help—per diem	8,728.18	
Department traveling expense	989.20	
Miscellaneous and investigation	2,394.42	
Publication fund disbursement	4,920.00	\$ 104,823.62
Refund publication	\$ 4,920.00	
Refund examination per diem and expense	39,080.44	44,000.44
Net disbursements		\$ 60,823.18
Excess net income over net disbursements		\$ 1,481,184.92
Per cent net disbursements to net income		4.11%

RECAPITULATION FOR LAST FIVE YEARS

Year	Net Disbursements	Net Income	Per Cent
1923	\$55,799.50	\$1,201,695.97	4.64%
1924	53,216.88	1,301,296.53	4.09%
1925	56,551.47	1,349,012.61	4.19%
1926	66,097.00	1,462,879.40	4.51%
1927	60,823.18	1,481,184.92	4.11%

FIRE INSURANCE BUSINESS 1927

Summary of Reports to the Insurance Commissioner on the
Business of the Year 1927

TABLE 1—FIRE INSURANCE COMPANIES—NAME, CAPITAL STOCK, OFFICERS, ETC., 1927

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
IOWA MUTUAL COMPANIES							
Druggists Mut. Ins. Co. of Ia.	Algona, Iowa	1909	1909		R. W. Harvey	Al. Falkenhainer	Oct. 16, 1909
Farmers Union Mut. Ins. Co.	Des Moines, Iowa	April 9, 1924	May 21, 1925		E. E. Kennedy	W. R. Crouse	May 21, 1925
Iowa Automobile Mut. Ins. Co.	Cedar Rapids, Iowa	Oct. 13, 1910	Nov. 4, 1910		John Hanson	H. L. Nehls	Nov. 4, 1910
Iowa Hardware Mut. Ins. Co.	Mason City, Iowa	June 16, 1903	Aug. 20, 1903		L. C. Abbott	A. R. Sale	Aug. 20, 1903
Iowa Mutual Ins. Co.	De Witt, Iowa	1900	1900		T. W. Large	G. M. Smith	Jan. 11, 1900
Iowa State Ins. Co. (Mutual)	Keokuk, Iowa	Jan. 1855	July 1855		Jas. C. Davis	J. I. Annable	July 1855
Mill Owners Mut. Fire Ins. Co.	Des Moines, Iowa	1875	1875	\$ 200,000.00	J. T. Sharp	H. R. Carson	April 1875
Retail Merchants Mut. Ins. Co.	Des Moines, Iowa	Sept. 1900	Sept. 1900		J. J. Grove	Ira B. Thomas	Jan. 14, 1921
Western Grain Dealers Mut. Fire Ins. Co.	Des Moines, Iowa	1907	Aug. 1907		Jay A. King	D. O. Milligan	Aug. 15, 1907
Total Iowa Mutual Cos.				\$ 200,000.00			
IOWA STOCK COMPANIES							
Dubuque Fire and Mar. Ins. Co.	Dubuque, Iowa	July 18, 1883	July 18, 1883	500,000.00	C. G. Schrup	S. F. Weiser	July 18, 1883
Inter-Ocean Reinsurance Co.	Cedar Rapids, Iowa	April 20, 1918	Oct. 26, 1920	500,000.00	R. Lord	A. C. Torgeson	June 24, 1920
Iowa Fire Ins. Co.	Waterloo, Iowa	July 6, 1906	Jan. 15, 1906	100,000.00	W. W. Marsh	Hermann Miller	June 15, 1906
Iowa National Fire Ins. Co.	Des Moines, Iowa	Dec. 9, 1915	Jan. 2, 1917	500,000.00	Chas. S. Vance	C. M. Spencer	Jan. 2, 1917
Security Fire Ins. Co.	Davenport, Iowa	1883	1883	300,000.00	Jas. W. Bollinger	E. E. Soenke	Nov. 1, 1883
Standard Federal Fire Ins. Co.	Davenport, Iowa	Feb. 26, 1923	May 21, 1924	350,000.00	Charles Shuler	Frank B. Yetter	May 21, 1924
Total Iowa Stock Cos.				\$ 2,250,000.00			
Total Iowa Stock and Mut. Cos.				\$ 2,450,000.00			
OTHER THAN IOWA MUTUAL COMPANIES							
Allied Amer. Mut. Auto Ins. Co.	Boston, Mass.	Nov. 9, 1920	Nov. 9, 1920	\$100,000.00	Chas. E. Hodges	H. C. Kneppenber, Jr.	Nov. 20, 1925
American Mut. Ins. Co.	Indianapolis, Ind.	Sept. 28, 1916	Sept. 28, 1916		Sollis Runnels	J. P. Cook	Nov. 13, 1924
Berkshire Mut. Fire Ins. Co.	Pittsfield, Mass.	Mar. 1835	Aug. 1835		Robert A. Barborn	Chas. L. Hibbard	April 15, 1924
Cambridge Mut. Fire Ins. Co.	Andover, Mass.	1833	1834		Burton S. Flagg	John A. Arnold	Jan. 6, 1925
Central Manufacturers Mut. Ins. Co.	Van Wert, Ohio	April 7, 1876	Oct. 2, 1876		H. V. Olney	C. A. L. Purmort	June 30, 1916
Citizens Fund Mut. Fire Ins. Co.	Red Wing, Minn.	Mar. 20, 1914	Feb. 1, 1915		C. E. Friedrichs	H. L. Hiermatad	Oct. 4, 1922
Farmers Fire Ins. Co.	York, Pa.	April 6, 1853	May 16, 1853		C. M. Kerr	A. S. McConkey	Aug. 4, 1883
Fitchburg Mut. Fire Ins. Co.	Fitchburg, Mass.	Mar. 23, 1847	Sept. 1847		Lincoln R. Welch	F. W. Porter	May 16, 1919
Grain Dealers Nat'l Mut. Fire Ins. Co.	Indianapolis, Ind.	Dec. 24, 1902	Dec. 24, 1902		A. E. Reynolds	J. J. Fitzgerald	July 31, 1917
Hardware Dealers Mut. Ins. Co.	Stevens Point, Wis.	June 10, 1903	April 8, 1904		O. P. Schlafer	P. J. Jacobs	Sept. 20, 1918
Implement Dealers Mut. Fire Ins. Co.	Grand Forks, N. D.	May 15, 1903	May 15, 1903		Geo. E. Duis	R. W. Nygaard	Aug. 23, 1927
Indiana Lumbermen's Mut. Ins. Co.	Indianapolis, Ind.	April 1, 1897	April 1, 1897		J. W. Pinnell	F. B. Fowler	Dec. 26, 1916
Lumbermen's Mut. Ins. Co.	Mansfield, Ohio	Sept. 11, 1895	Oct. 10, 1895	\$200,000.00	E. S. Nail	W. H. G. Kegg	April 10, 1899
Lumber Mut. Fire Ins. Co.	Boston, Mass.	Feb. 13, 1895	Mar. 28, 1895		H. E. Stone	Geo. E. Briggs	Oct. 13, 1916
Merrimack Mut. Fire Ins. Co.	Andover, Mass.	Feb. 7, 1828	April 8, 1828		Burton S. Flagg	John A. Arnold	Aug. 19, 1924
Michigan Millers' Mut. Fire Ins. Co.	Lansing, Mich.	Nov. 1881	Nov. 1881		A. D. Baker	L. H. Baker	Jan. 21, 1918
Millers Mut. Fire Ins. Ass'n of Illinois	Alton, Ill.	Sept. 20, 1877	Nov. 20, 1877	\$200,000.00	H. B. Sparks	G. A. McKinney	Oct. 3, 1923
Millers Mut. Fire Ins. Co. of Texas	Ft. Worth, Texas	Mar. 1898	July 1898		B. R. Neal	Ed. K. Collett	Oct. 3, 1923
Millers National Ins. Co.	Chicago, Ill.	Feb. 16, 1865	Sept. 1, 1869	\$500,000.00	C. B. Cole	M. A. Reynolds	May 27, 1919
Minnesota Implement Mut. Fire Ins. Co.	Owatonna, Minn.	Mar. 1904	Sept. 1904		F. J. Lake	C. I. Buxton	July 16, 1917
National Imp. Mut. Ins. Co.	Owatonna, Minn.	Nov. 1922	Nov. 1917		C. I. Buxton	John A. Buxton	July 16, 1917
National Retailers Mut. Ins. Co.	Chicago, Ill.	Feb. 20, 1922	Oct. 24, 1914		James S. Kemper	Chase M. Smith	May 12, 1922
Nebraska Hardware Mut. Ins. Co.	Lincoln, Neb.	June 16, 1904	Mar. 1, 1905		M. O. Trester	Geo. H. Dietz	July 31, 1924
Northwestern Mut. Fire Ass'n.	Seattle, Wash.	April 1901	April 1901		F. J. Martin	M. D. L. Rhodes	June 2, 1919
Ohio Farmers Ins. Co.	Le Roy, Ohio	Feb. 8, 1848	July 8, 1848		F. H. Hawley	D. W. Crane	June 26, 1916
Ohio Hardware Mut. Ins. Co.	Coshocton, Ohio	Oct. 7, 1902	Oct. 21, 1902		J. P. Duffey	Geo. M. Gray	Sept. 12, 1919
Ohio Millers Mut. Ins. Co.	Van Wert, Ohio	June 1, 1886	Dec. 1, 1886		C. A. L. Purmort	L. G. Purmort	April 16, 1924
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	Philadelphia, Pa.	Feb. 26, 1895	Mar. 1, 1895		Edward F. Henson	Harry Humphreys	Dec. 9, 1912
Pennsylvania Millers Mut. Fire Ins. Co.	Wilkes Barre, Pa.	Jan. 1887	Jan. 1887		Landis Levan	John Hoffa	Jan. 3, 1924
Retail Druggists Mut. Fire Ins. Co.	Cincinnati, Ohio	Jan. 9, 1890	Jan. 24, 1890		John C. Firmin	Chas. L. McIntire	Oct. 17, 1924
Retail Hardware Mut. Fire Ins. Co.	Minneapolis, Minn.	July 1, 1899	Jan. 4, 1900	\$500,000.00	Chas. F. Ladner	Thos. G. McCracken	Jan. 10, 1919
St. Paul Mut. Hail and Cyclone Ins. Co.	St. Paul, Minn.	May 24, 1897	May 24, 1897		C. R. Gore	L. V. Roth	April 11, 1918
Security Mut. Fire Ins. Co.	Chatfield, Minn.	Jan. 22, 1898	April 22, 1898		F. G. Stoudt	L. M. Thurber	May 26, 1922
Tri State Mut. Grain Dealers Ins. Co.	Luverne, Minn.	1908	1902		E. A. Brown	E. H. Moreland	Nov. 21, 1918
Union Fire Ins. Co.	Lincoln, Neb.	1886	1887		Fred E. Walt	G. M. Davison	July 31, 1924

TABLE 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
United Mut. Fire Ins. Co.	Boston, Mass.	Oct. 31, 1908	Nov. 5, 1908	\$100,000.00	Louis K. Liggett	A. W. Campbell	May 1, 1917
Total Other than Iowa Mutual Companies				\$ 1,600,000.00			
UNITED STATES BRANCHES							
Atlas Assurance Co., Ltd.	New York, N. Y.	1808	1886	\$400,000.00	*Ronald R. Martin	G. C. Wallingford	Sept. 27, 1892
Baltica Ins. Co., Ltd.	Newark, N. J.	Oct. 30, 1915	Jan. 16, 1919	\$200,000.00	*Franklin W. Fort		Mar. 25, 1921
British American Assur. Co.	New York, N. Y.	Feb. 13, 1833	1874	\$200,000.00	*Crum & Forster		Aug. 25, 1878
British General Ins. Co., Ltd.	New York, N. Y.	Jan. 1, 1904	May 1920	\$200,000.00	*Henry W. Brown & Co.		Sept. 2, 1920
Caledonian Ins. Co.	New York, N. Y.	1805	1890	\$200,000.00	*Robert R. Clark		Oct. 7, 1912
Christiania General Ins. Co.	New York, N. Y.	1847	Jan. 1918	\$200,000.00	*J. M. Wennstrom		Nov. 18, 1918
Commercial Union Assur. Co., Ltd.	New York, N. Y.	1861	Jan. 1871	\$400,000.00	*F. W. Koeckert		Nov. 16, 1891
Eagle, Star and British Dominions Ins. Co.	New York, N. Y.	1904	1916	\$500,000.00	*Fred S. James & Co.		May 8, 1918
Indemnity Mut. Mar. Assur. Co.	New York, N. Y.	1826	Sept. 9, 1899	\$300,000.00	*Appleton & Cox, Inc.		Nov. 25, 1913
Jupiter General Ins. Co., Ltd.	New York, N. Y.	May 24, 1919	Oct. 16, 1924	\$200,000.00	*Fester, Fothergill & Hartung		July 20, 1926
Kyodo Fire Ins. Co., Ltd.	New York, N. Y.	June 7, 1906	June 23, 1926	\$200,000.00	*Fester, Fothergill & Hartung		July 20, 1926
Law, Union and Rock Ins. Co., Ltd.	New York, N. Y.	1806	1897	\$200,000.00	*Henry W. Gray		June 7, 1920
Liverpool and London and Globe Ins. Co., Ltd.	New York, N. Y.	1836	1848	\$500,000.00	*Harold Warner		Dec. 26, 1897
London and Lancashire Ins. Co., Ltd.	New York, N. Y.	1861	1879	\$200,000.00	*Henry W. Gray		July 5, 1879
London and Scottish Assurance Corp'n, Ltd.	New York, N. Y.	1862	1862	\$400,000.00	*R. P. Barbour		May 10, 1920
London Assurance Corp'n	New York, N. Y.	1720	1872	\$200,000.00	*John H. Packard		Sept. 17, 1872
Netherlands Ins. Co.	Chicago, Ill.	1845	1913	\$200,000.00	*Harold W. Letton		April 1913
New India Assurance Co.	New York, N. Y.	1919	Feb. 4, 1921	\$200,000.00	*Sumner Ballard		April 12, 1921
North British & Mercantile Ins. Co.	New York, N. Y.	1809	1866	\$400,000.00	*Cecil F. Shallcross		Oct. 5, 1868

Northern Assurance Co.	New York, N. Y.	1836	1854	\$400,000.00	*R. P. Barbour		Dec. 20, 1911
Norwich Union Fire Ins. Society	New York, N. Y.	1797	1877	\$200,000.00	*Hart Darlington		Aug. 9, 1879
Palatine Ins. Co.	New York, N. Y.	Aug. 22, 1900	Jan. 1, 1901	\$210,000.00	*F. W. Koeckert		Jan. 9, 1893
Pearl Assurance Co., Ltd.	New York, N. Y.	July 11, 1864	1864	\$200,000.00	*Henry W. Gray		May 13, 1927
Phoenix Assurance Co.	New York, N. Y.	Jan. 17, 1782	Oct. 1879	\$400,000.00	*Percival Beresford		Feb. 19, 1880
Prudential Re & Coinsurance Co., Ltd.	New York, N. Y.	April 14, 1875	Aug. 1, 1918	\$200,000.00	*Rodney Davis		May 16, 1919
Prudential Ins. Co. of Great Britain (Located in N. Y.)	New York, N. Y.	Mar. 13, 1922	May 1, 1922	500,000.00	C. A. Nottingham	C. L. Purdin	April 21, 1922
Reinsurance Co. "Salamandra"	New York, N. Y.	1918	1919	\$300,000.00	*Meinel & Wemple, Inc.		April 8, 1912
Royal Exchange Assurance	New York, N. Y.	June 22, 1720	1891	\$400,000.00	*Gayle T. Forbush		Sept. 4, 1908
Royal Ins. Co.	New York, N. Y.	May 31, 1845	1851	\$400,000.00	*F. B. Kellam		Jan. 21, 1876
Scottish Union and Nat. Ins. Co.	Hartford, Conn.	Nov. 20, 1824	1880	\$200,000.00	*J. H. Vreeland		Dec. 30, 1880
Skandia Ins. Co.	New York, N. Y.	Jan. 12, 1855	1900	\$200,000.00	*Wm. Mackintosh		Mar. 6, 1912
Skandinavia Ins. Co.	New York, N. Y.	1899	1917	\$300,000.00	*Sumner Ballard		Dec. 20, 1916
State Assurance Co., Ltd.	New York, N. Y.	April 10, 1891	1897	\$200,000.00	*Gayle T. Forbush		July 12, 1923
Sun Ins. Office	New York, N. Y.	1710	1882	\$400,000.00	*Oswald Tregaskis		Sept. 29, 1882
Svea Fire and Life Ins. Co.	New York, N. Y.	May 18, 1866	Aug. 1884	\$200,000.00	*J. M. Wennstrom		Oct. 23, 1912
Swiss Reinsurance Co.	New York, N. Y.	Dec. 9, 1863	Oct. 20, 1910	\$200,000.00	*Percival Beresford		Aug. 11, 1913
Tokio Marine and Fire Ins. Co.	New York, N. Y.	1879	May 11, 1918	\$500,000.00	*J. A. Kelsey		Oct. 22, 1915
Union and Phenix Espanol Ins. Co.	New York, N. Y.	June 5, 1864	Oct. 7, 1910	\$200,000.00	*Fester, Fothergill & Hartung		Dec. 20, 1911
Union Assurance Society, Ltd.	New York, N. Y.	July 30, 1907	1909	\$200,000.00	*F. W. Koeckert		Mar. 24, 1914
Union Fire Ins. Co.	Providence, R. I.	1828	1910	\$200,000.00	*Emil G. Pieper		Aug. 10, 1915
Union Ins. Society of Canton, Ltd.	Chicago, Ill.	1835	1917	\$400,000.00	*Marsh & McLennan		May 5, 1919
Urbaine Fire Ins. Co.	New York, N. Y.	1838	1913	\$300,000.00	*Fred S. James & Co.		July 16, 1919
Western Assurance Co.	New York, N. Y.	Aug. 1851	1874	\$400,000.00	*Crum & Forster		Dec. 7, 1874
World Auxiliary Ins. Corp., Ltd.	Chicago, Ill.	Sept. 18, 1919	April 6, 1920	\$200,000.00	*Marsh & McLennan		June 14, 1920
Total United States Branch Companies				\$ 12,610,000.00			

NON-IOWA STOCK COMPANIES

Aetna Ins. Co.	Hartford, Conn.	June 1819	Aug. 17, 1819	5,000,000.00	Ralph B. Ives	J. R. Stewart	Jan. 20, 1874
Agricultural Ins. Co.	Watertown, N. Y.	1863	1853	2,000,000.00	P. H. Willmott	H. B. Waite	Mar. 14, 1881
Allemanina Fire Ins. Co.	Pittsburgh, Pa.	April 27, 1868	July 1, 1868	500,000.00	W. Steinmeyer	G. W. Unvergast	Jan. 3, 1924
Alliance Ins. Co.	Philadelphia, Pa.	Dec. 5, 1904	Jan. 1, 1905	1,000,000.00	Benjamin Rush	John Kremer	Oct. 5, 1915
American Alliance Ins. Co.	New York, N. Y.	Feb. 1897	Feb. 8, 1897	2,000,000.00	Charles G. Smith	Geo. E. Krech	Mar. 2, 1918

TABLE 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
American Central Ins. Co.	St. Louis, Mo.	Feb. 1853	Feb. 1853	1,000,000.00	B. G. Chapman, Jr.	D. E. Monroe	May 20, 1870
American Druggists Fire Ins. Co.	Cincinnati, Ohio	Feb. 1906	Jan. 15, 1907	500,000.00	Chas. H. Avery	Frank H. Fredericks	Mar. 10, 1911
American Eagle Fire Ins. Co.	New York, N. Y.	Aug. 1915	Aug. 1915	1,000,000.00	Paul L. Hald	F. R. Millard	May 31, 1917
American Equitable Assur. Co.	New York, N. Y.	April 4, 1918	April 12, 1918	1,000,000.00	R. A. Corroon	W. J. Reynolds	April 28, 1920
American Insurance Co.	Newark, N. J.	Feb. 20, 1846	April 1, 1846	4,000,000.00	C. W. Bailey	F. Hoadley	Feb. 13, 1880
American National Fire Ins. Co.	Columbus, Ohio	Sept. 15, 1914	Nov. 28, 1914	500,000.00	Chas. G. Smith	Geo. E. Krech	Sept. 23, 1907
American Reserve Ins. Co. (a N. Y. Corp'n)	New York, N. Y.	1919	1920	400,000.00	T. B. Boss	A. T. Tamblyn	Dec. 31, 1925
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	New York, N. Y.	April 26, 1923	May 22, 1923	500,000.00	J. H. Vreeland	Angus Caruth	Oct. 17, 1924
Atlantic Fire Ins. Co.	Raleigh, N. C.	1905	Feb. 1906	250,000.00	R. S. Busbee	M. L. Fuller	July 21, 1927
Automobile Ins. Co.	Hartford, Conn.	June 13, 1907	April 1913	5,000,000.00	Morgan B. Brainard	Olaf Nordeng	June 9, 1913
Baltimore American Ins. Co. of N. Y.	New York, N. Y.	Oct. 1925	Dec. 1925	1,000,000.00	Geo. U. Tompers	B. B. Weaver	Mar. 3, 1925
Bankers and Shippers Ins. Co. of N. Y.	New York, N. Y.	Dec. 20, 1918	Jan. 9, 1919	1,000,000.00	C. V. Messerole	R. Cholmeley Jones	Sept. 20, 1915
Boston Ins. Co.	Boston, Mass.	Dec. 23, 1873	Jan. 20, 1874	2,000,000.00	William R. Hedge	Freeman Nickerson	July 17, 1909
Buffalo Ins. Co.	Buffalo, N. Y.	Feb. 15, 1867	Feb. 16, 1867	1,000,000.00	Sidney R. Kennedy	C. A. Georger	Mar. 13, 1905
California Ins. Co.	San Francisco, Cal.	1861	1905	1,000,000.00	Geo. W. Brooks	A. N. Lindsay	Mar. 1, 1920
Camden Fire Ins. Ass'n	Camden, N. J.	Mar. 1841	April 1841	2,000,000.00	J. L. Truscott	Elwood S. Thompson	May 27, 1910
Capital Fire Ins. Co. (a N. H. Corp'n)	Concord, N. H.	Mar. 10, 1886	Mar. 19, 1886	300,000.00	Chas. L. Jackman	John Kay	Dec. 16, 1920
Carolina Ins. Co.	Wilmington, N. C.	Feb. 1, 1887	1889	500,000.00	Chas. L. Tyner	Martin S. Willard	Nov. 5, 1924
Central States Fire Ins. Co.	Wichita, Kan.	Feb. 1, 1915	May 1, 1916	250,000.00	Roy E. Eblen	E. V. Chaplin	Dec. 27, 1920
Chicago Fire and Mar. Ins. Co.	Chicago, Ill.	Feb. 14, 1922	Mar. 1, 1922	1,000,000.00	Harold M. O'Brien	Frederick O'Brien	June 2, 1922
Citizens Ins. Co.	St. Louis, Mo.	1837	1837	200,000.00	R. M. Bissell	J. E. Tenner	April 2, 1901
City of New York Ins. Co.	New York, N. Y.	1905	April 12, 1905	1,000,000.00	Charles L. Tyner	Ferd Ermisch	Sept. 5, 1905
Columbia Fire Ins. Co.	Dayton, Ohio	Dec. 10, 1881	Jan. 2, 1882	500,000.00	C. W. Bailey	Herman Rice	Nov. 14, 1924
Columbia Ins. Co.	Jersey City, N. J.	Mar. 30, 1901	1901	400,000.00	Percival Beresford	Howard Terhune	Nov. 30, 1909
Columbian Nat'l Fire Ins. Co.	Lansing, Mich.	July 26, 1911	Feb. 7, 1913	650,000.00	James J. Carey	E. T. Lyons	Feb. 7, 1913
Commerce Ins. Co.	Glens Falls, N. Y.	1859	1859	1,000,000.00	E. W. West	F. M. Smalley	Mar. 3, 1924
Commercial Union Fire Ins. Co.	New York, N. Y.	Oct. 30, 1890	April 1, 1891	200,000.00	F. W. Koeckert	James Gaukrodger	Sept. 25, 1912
Commonwealth Ins. Co. of N. Y.	New York, N. Y.	July 26, 1886	Sept. 15, 1886	500,000.00	Cecil F. Shallcross	Robert Newbould	June 17, 1908
Concordia Fire Ins. Co.	Milwaukee, Wis.	Mar. 7, 1870	Mar. 22, 1870	1,000,000.00	Wm. E. Wollaege	A. H. Hassinger	Jan. 18, 1886
Connecticut Fire Ins. Co.	Hartford, Conn.	June 1850	July 1850	2,000,000.00	Edward Milligan	Edward V. Chaplin	Feb. 7, 1880
Continental Ins. Co.	New York, N. Y.	Jan. 1853	Jan. 1853	15,000,000.00	Paul L. Hald	F. R. Millard	Feb. 23, 1879
County Fire Ins. Co.	Philadelphia, Pa.	May 1832	April 1833	500,000.00	F. W. Sargeant	Frank E. Martin	Oct. 1, 1912
Detroit Fire and Mar. Ins. Co.	Detroit, Mich.	Feb. 1, 1866	Mar. 14, 1866	1,000,000.00	E. H. Butler	C. A. Reekie	Nov. 24, 1917
Detroit National Fire Ins. Co.	Detroit, Mich.	Feb. 1911	Jan. 1912	200,000.00	George K. March	W. C. Gerow	Sept. 7, 1917
Dixie Fire Ins. Co.	Greensboro, N. C.	Mar. 14, 1906	Sept. 1, 1906	500,000.00	Harry R. Bush	Clyde A. Holt	Aug. 24, 1920
Eagle Fire Co. of N. Y.	New York, N. Y.	1806	April 4, 1806	500,000.00	Hart Darlington	J. R. H. Hall	Aug. 20, 1923
Eagle Fire Ins. Co.	Newark, N. J.	Feb. 27, 1912	May 25, 1913	1,000,000.00	Ed. M. Waldron	Franklin W. Fort	Mar. 31, 1921
East and West Ins. Co. of New Haven	New Haven, Conn.	April 12, 1923	June 1, 1923	500,000.00	Victor Roth	W. A. Thomson	Aug. 8, 1923
Employer's Fire Ins. Co.	Boston, Mass.	Jan. 21, 1921	Mar. 15, 1921	1,000,000.00	Edward C. Stone	Franklin P. Horton	Sept. 6, 1923
Equitable Fire and Marine Ins. Co.	Providence, R. I.	May 1859	Sept. 1860	1,000,000.00	Edward Milligan	Edward V. Chaplin	April 27, 1875
Equitable Fire Ins. Co.	Charleston, S. C.	Dec. 17, 1894	Mar. 19, 1895	300,000.00	David Huguenin	Wm. G. Mazyck	Dec. 23, 1920
Equity Fire Ins. Co.	Kansas City, Mo.	Dec. 19, 1908	Jan. 19, 1909	200,000.00	E. G. Rowley	R. W. Knowles	June 27, 1925
Eureka Security Fire and Marine Ins. Co.	Cincinnati, Ohio	Sept. 10, 1864	Sept. 26, 1864	500,000.00	F. A. Rothier	B. G. Dawes, Jr.	Jan. 18, 1923
Excelsior Ins. Co. of N. Y.	Syracuse, N. Y.	April 1919	July 1919	250,000.00	Frederick V. Bruns	Virgil H. Clymer	Oct. 5, 1921
Export Ins. Co. (a N. Y. Corp'n)	New York, N. Y.	Aug. 1, 1923	Sept. 1, 1923	600,000.00	David A. Baird	F. A. O'Keefe	Nov. 8, 1923
Federal Ins. Co. (a N. J. Corp'n)	Jersey City, N. J.	Feb. 1, 1901	Mar. 1901	1,500,000.00	Percy Chubb	Thos. J. Goddard	June 14, 1904
Federal Union Ins. Co.	New York, N. Y.	1908	Aug. 4, 1908	1,000,000.00	Harold Warner	C. L. Purdin	Mar. 22, 1918
Fidelity-Phenix Fire Ins. Co.	New York, N. Y.	Mar. 1, 1910	Mar. 1, 1910	10,000,000.00	Paul L. Hald	F. R. Millard	July 16, 1906
Fire Ass'n of Philadelphia	Philadelphia, Pa.	Mar. 27, 1820	Sept. 1, 1817	3,000,000.00	J. W. Cochran	Ed L. Kelley	Feb. 6, 1879
Fireman's Fund Ins. Co.	San Francisco, Cal.	May 6, 1863	June 18, 1863	5,000,000.00	J. B. Levison	John Marshall, Jr.	July 14, 1906
Firemen's Ins. Co.	Newark, N. J.	Dec. 3, 1855	Dec. 3, 1855	7,500,000.00	Neal Bassett	A. H. Hassinger	July 16, 1891
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	New York, N. Y.	1920	1920	400,000.00	B. N. Corvalto	G. E. Jones	June 28, 1920
First American Fire Ins. Co.	New York, N. Y.	July 1925	July 1925	1,000,000.00	Paul L. Hald	F. R. Millard	Sept. 24, 1925
Franklin Fire Ins. Co. (a Pa. Corp'n)	Philadelphia, Pa.	April 22, 1829	June 1829	1,000,000.00	Charles L. Tyner	Harold H. Smith	Feb. 6, 1879
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	New York, N. Y.	Aug. 21, 1925	Sept. 1, 1925	300,000.00	H. A. Smith	S. T. Maxwell	Dec. 7, 1925
General Exchange Ins. Corp'n	New York, N. Y.	July 1, 1925	Aug. 1, 1925	1,000,000.00	L. L. Short	G. H. Bartholomew	Nov. 16, 1925
Georgia Home Ins. Co.	Columbus, Ga.	1859	1859	200,000.00	Rhodes Browne	Dana Blackmar	May 26, 1925
Girard Fire and Mar. Ins. Co.	Philadelphia, Pa.	Mar. 1853	May 1853	1,000,000.00	Henry M. Gratz	A. H. Hassinger	Dec. 11, 1871
Glens Falls Ins. Co.	Glens Falls, N. Y.	1849	1850	4,000,000.00	E. W. West	F. M. Smalley	Dec. 22, 1870
Globe and Rutgers Fire Ins. Co.	New York, N. Y.	Feb. 9, 1899	Feb. 9, 1899	3,500,000.00	E. C. Jameson	J. H. Mulvehill	Nov. 12, 1920
Globe Ins. Co. of Pennsylvania	Pittsburgh, Pa.	Mar. 27, 1862	July 1862	300,000.00	A. E. Succop	C. C. Henry	Mar. 3, 1925
Granite State Fire Ins. Co.	Portsmouth, N. H.	July 17, 1885	Nov. 12, 1885	500,000.00	F. W. Sargeant	John W. Emery	Oct. 10, 1912
Great American Ins. Co.	New York, N. Y.	Mar. 1872	Mar. 7, 1872	12,500,000.00	Charles G. Smith	George E. Krech	Mar. 26, 1872

TABLE 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
Great Lakes Ins. Co.	Chicago, Ill.	1917	1915	400,000.00	N. L. Piotrowski	J. F. Smietanka	Mar. 25, 1921
Guaranty Fire Ins. Co. of Providence	Providence, R. I.	1925	Aug. 7, 1925	750,000.00	Emil G. Pieper	Tunis Johnson	Jan. 18, 1926
Guardian Fire Assur. Corp'n of N. Y.	New York, N. Y.	July 1, 1925	Mar. 23, 1926	1,000,000.00	R. Van Iderstine	H. E. Feer	July 21, 1926
Hamburg American Ins. Co.	New York, N. Y.	June 1925	June 1925	200,000.00	W. Y. Wemple	F. A. Meinel	April 6, 1926
Hampton Roads Fire and Mar. Ins. Co. (a Md. Corp'n)	Norfolk, Va.	Nov. 1, 1920	May 27, 1922	252,970.00	Henry G. Barber	W. P. Hilton	Jan. 3, 1924
Hanover Fire Ins. Co.	New York, N. Y.	April 1852	April 1852	2,000,000.00	Chas. W. Higley	J. G. Hollman	Feb. 8, 1884
Harmonia Fire Ins. Co.	Buffalo, N. Y.	July 27, 1892	July 17, 1877	500,000.00	Chas. L. Tyner	Vincent P. Wyatt	April 24, 1925
Hartford Fire Ins. Co.	Hartford, Conn.	May 1810	Aug. 1810	10,000,000.00	R. M. Bissell	D. J. Glazier	Jan. 28, 1879
Henry Clay Fire Ins. Co.	Lexington, Ky.	Mar. 1, 1910	July 14, 1910	450,000.00	H. M. Froman	F. G. Stilz	May 17, 1916
Home Fire and Marine Ins. Co. of Calif.	San Francisco, Cal.	Sept. 9, 1864	1864	1,000,000.00	J. B. Levison	H. P. Blanchard	April 5, 1918
Home Ins. Co.	New York, N. Y.	April 1853	April 13, 1853	18,000,000.00	Chas. L. Tyner	Vincent P. Wyatt	Feb. 2, 1865
Homeland Ins. Co. of America	New York, N. Y.	Mar. 30, 1927	June 10, 1927	600,000.00	Cecil F. Shallcross	Robert Newbould	Aug. 1, 1927
Hudson Ins. Co.	New York, N. Y.	Jan. 1918	Dec. 1918	500,000.00	J. M. Wennstrom	H. N. Morgan	Feb. 26, 1913
Imperial Assurance Co.	New York, N. Y.	Mar. 7, 1899	May 1, 1899	500,000.00	Percival Beresford	Howard Terhune	May 20, 1899
Importers and Exporters Ins. Co.	New York, N. Y.	Feb. 18, 1918	Feb. 20, 1918	1,000,000.00	Albert Valensi	R. J. Rice, Jr.	May 19, 1923
Independence Fire Ins. Co.	Philadelphia, Pa.	Aug. 24, 1910	Sept. 1910	500,000.00	Chas. H. Holland	James Morrison	Jan. 18, 1926
Ins. Co. of North America	Philadelphia, Pa.	April 14, 1794	1792	7,500,000.00	Benjamin Rush	John Kremer	Jan. 31, 1865
Ins. Co. of the State of Penna.	Philadelphia, Pa.	April 18, 1794	Dec. 19, 1913	1,000,000.00	Gustavus Remak, Jr.	J. H. Gifford	June 1, 1872
International Ins. Co.	New York, N. Y.	Mar. 6, 1909	July 1, 1909	1,000,000.00	Sumner Ballard	A. Geberth	Nov. 25, 1913
Iroquois Fire Ins. Co.	Peoria, Ill.	Mar. 20, 1920	Mar. 9, 1921	250,000.00	Henry W. Lynch	Al. C. Schmuke	Dec. 15, 1913
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	New York, N. Y.	1923	1923	800,000.00	A. T. Tamblyn	T. B. Boss	Jan. 3, 1924
Lumbermen's Ins. Co.	Philadelphia, Pa.	June 11, 1873	Dec. 2, 1873	1,000,000.00	Ralph L. Freeman	Don. R. Frary	April 1, 1927
Maryland Ins. Co. (a Delaware Corp'n)	Baltimore, Md.	Jan. 1910	Feb. 1910	750,000.00	Otho E. Lane	James Maconachy	Aug. 19, 1920
Massachusetts Fire and Marine Ins. Co.	Boston, Mass.	Mar. 3, 1910	June 18, 1910	500,000.00	Charles G. Smith	Geo. E. Krech	Mar. 12, 1917
Mechanics and Traders Ins. Co.	New Orleans, La.	Oct. 15, 1869	Nov. 1, 1869	300,000.00	H. A. Smith	T. B. Norton	April 1, 1909
Mechanics Ins. Co.	Philadelphia, Pa.	April 13, 1854	May 4, 1854	600,000.00	Neal Bassett	A. H. Hassinger	May 5, 1890
Mercantile Ins. Co. of America	New York, N. Y.	July 22, 1897	Aug. 4, 1897	1,000,000.00	Cecil F. Shallcross	Robert Newbould	May 5, 1911
Merchants Fire Assur. Corp'n of N. Y.	New York, N. Y.	Feb. 9, 1910	Mar. 1, 1910	2,000,000.00	Alden C. Noble	Geo. F. Warch	July 26, 1913
Merchants Fire Ins. Co.	Denver, Colo.	July 1, 1907	July 1, 1907	300,000.00	J. R. Gardner	G. N. Gardner	July 15, 1921
Merchants Ins. Co. of Providence	Providence, R. I.	May 1851	July 1851	750,000.00	Emil G. Pieper	T. Johnson	April 4, 1924
Mercury Ins. Co.	St. Paul, Minn.	April 18, 1925	April 23, 1925	600,000.00	F. B. Bigelow	J. C. McKown	July 1, 1925
Michigan Fire and Mar. Ins. Co.	Detroit, Mich.	1880	1881	400,000.00	Geo. G. Bulkley	E. H. Hildreth	Oct. 24, 1924
Milwaukee Mechanics Ins. Co.	Milwaukee, Wis.	Feb. 15, 1852	April 1, 1852	2,000,000.00	Chas. H. Yunker	R. H. Wieben	April 8, 1876
Minneapolis Fire and Marine Ins. Co.	Minneapolis, Minn.	July 1, 1902	July 2, 1902	400,000.00	Fred C. Van Dusen	Walter C. Leach	July 2, 1902
National American Fire Ins. Co.	Omaha, Neb.	April 11, 1919	Oct. 23, 1919	1,000,000.00	James E. Foster	H. W. Ahmanson	Oct. 12, 1920
National Ben Franklin Fire Ins. Co.	Pittsburgh, Pa.	Feb. 9, 1866	June 26, 1866	1,000,000.00	Neal Bassett	H. R. M. Smith	May 12, 1905
National Fire Ins. Co.	Hartford, Conn.	June 4, 1869	Dec. 1, 1871	3,000,000.00	H. A. Smith	S. T. Maxwell	Jan. 9, 1872
National Liberty Ins. Co. of America	New York, N. Y.	Feb. 1859	Mar. 1859	2,000,000.00	Geo. U. Tompers	B. B. Weaver	Jan. 31, 1879
National Reserve Ins. Co. (an Ill. Corp'n)	Chicago, Ill.	Jan. 30, 1919	July 1, 1919	500,000.00	C. J. Schrup	S. F. Weiser	Nov. 19, 1919
National Security Fire Ins. Co.	Omaha, Neb.	Sept. 12, 1914	June 14, 1915	500,000.00	A. J. Love	P. K. Walsh	Sept. 13, 1918
National Union Fire Ins. Co.	Pittsburgh, Pa.	Feb. 14, 1901	Mar. 1, 1901	4,000,000.00	E. E. Cole	F. J. Breen	April 22, 1902
Newark Fire Ins. Co.	Newark, N. J.	Nov. 4, 1811	May 14, 1810	1,000,000.00	T. L. Farquhar	G. A. Bernard	Feb. 16, 1878
New Brunswick Fire Ins. Co.	New Brunswick, N. J.	Dec. 27, 1826	May 1, 1832	1,000,000.00	Chas. L. Tyner	Vincent P. Wyatt	Mar. 2, 1914
New England Fire Ins. Co.	Pittsfield, Mass.	Nov. 14, 1919	Jan. 7, 1920	300,000.00	H. Calvin Ford	Carl B. Gale	May 16, 1921
New Hampshire Fire Ins. Co.	Manchester, N. H.	July 1869	April 1870	2,500,000.00	F. W. Sargeant	Gilman McAllister	Feb. 17, 1879
New Jersey Ins. Co. (a N. J. Corp'n)	Newark, N. J.	1910	1911	1,000,000.00	C. V. Meserole	H. B. Laney, Jr.	May 11, 1912
New York Underwriters Ins. Co.	New York, N. Y.	Aug. 11, 1925	Jan. 1, 1926	2,000,000.00	R. M. Bissell	A. R. Stoddart	Nov. 27, 1925
Niagara Fire Ins. Co.	New York, N. Y.	July 1850	Aug. 1850	3,000,000.00	Otho E. Lane	J. G. Maconachy	Feb. 4, 1879
North Carolina Home Ins. Co.	Raleigh, N. C.	1868	1869	500,000.00	Alexander Webb	Geo. P. Folk	July 13, 1925
Northern Ins. Co. of N. Y.	New York, N. Y.	Dec. 8, 1926	Dec. 8, 1926	1,500,000.00	James Marshall	Theodore Plessner	Feb. 2, 1923
North River Ins. Co.	New York, N. Y.	Feb. 6, 1822	Mar. 6, 1822	2,000,000.00	John A. Forster	David G. Wakeman	April 22, 1911
North Star Ins. Co.	New York, N. Y.	Jan. 1925	Jan. 1925	300,000.00	William Y. Wemple	Frank A. Meinel	April 13, 1925
Northwestern Fire and Marine Ins. Co.	Minneapolis, Minn.	May 2, 1899	May 2, 1899	500,000.00	John H. Griffin	William Collins	Sept. 7, 1904
Northwestern Nat'l Ins. Co.	Milwaukee, Wis.	Feb. 20, 1869	July 1, 1869	2,000,000.00	Alfred F. James	Lubin M. Stuart	Sept. 7, 1904
Old Colony Ins. Co.	Boston, Mass.	June 2, 1906	June 7, 1906	1,000,000.00	William R. Hedge	Wm. J. Chisholm	June 20, 1912
Orient Ins. Co.	Hartford, Conn.	June 28, 1867	Jan. 1872	1,000,000.00	Henry W. Gray	A. H. Murphy	Jan. 8, 1872
Pacific Fire Ins. Co.	New York, N. Y.	April 16, 1851	April 28, 1851	1,000,000.00	C. V. Meserole	R. Cholmeley Jones	Sept. 30, 1919
Patriotic Ins. Co. of America	New York, N. Y.	Oct. 14, 1922	Jan. 1, 1923	200,000.00	Oswald Tregaskis	Elliott Middleton	Jan. 2, 1923
Pennsylvania Fire Ins. Co.	Philadelphia, Pa.	Jan. 25, 1825	Feb. 4, 1825	1,000,000.00	Cecil F. Shallcross	Robert Newbould	June 1, 1872

TABLE 1—Continued

Name of Company	Home Office	Incorporated	Commenced Business	Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
Peoples National Fire Ins. Co. (a Del. Corp'n)	New York, N. Y.	April 1908	Jan. 1909	1,000,000.00	Geo. U. Tompers	B. B. Weaver	Mar. 3, 1924
Philadelphia Fire and Marine Ins. Co.	Philadelphia, Pa.	May 11, 1923	May 28, 1923	1,000,000.00	Benjamin Rush	John Kremer	Oct. 29, 1923
Phoenix Ins. Co.	Hartford, Conn.	May 1854	June 1854	6,000,000.00	Edward Milligan	John B. Knox	Dec. 24, 1879
Pilot Reinsurance Co. of N. Y.	New York, N. Y.	April 14, 1925	May 1925	800,000.00	Carl Schreiner	A. F. Sadler	Aug. 14, 1926
Potomac Ins. Co.	Philadelphia, Pa.	Mar. 1831	Mar. 1831	500,000.00	Geo. W. White	A. K. Phillips	Feb. 5, 1927
Preferred Risk Fire Ins. Co.	Topeka, Kan.	April 18, 1917	Nov. 1, 1917	250,000.00	Clyde W. Miller	L. B. Burt	July 28, 1920
Presidential Fire and Marine Ins. Co.	Chicago, Ill.	July 9, 1923	Jan. 1, 1924	500,000.00	Harold M. O'Brien	R. M. Nevins	Sept. 23, 1926
Providence Washington Ins. Co.	Providence, R. I.	1799	1799	3,000,000.00	C. D. Dunlap	W. H. Phillips	Feb. 12, 1876
Queen Ins. Co. of America	New York, N. Y.	Sept. 11, 1891	Sept. 11, 1891	5,000,000.00	Nevett S. Bartain	S. F. Nininger	Oct. 10, 1891
Reliable Fire Ins. Co.	Dayton, Ohio	Feb. 1865	Mar. 1, 1865	250,000.00	W. H. Kuhlman	Wm. F. Kramer	Dec. 31, 1920
Reliance Ins. Co.	Philadelphia, Pa.	April 21, 1841	Aug. 9, 1844	1,000,000.00	J. W. Cochran	Ed. L. Kelley	Feb. 21, 1893
Republic Fire Ins. Co.	Pittsburgh, Pa.	July 1871	July 1871	300,000.00	E. C. Gerwig	N. A. Weed	Aug. 19, 1919
Retailers Fire Ins. Co.	Oklahoma C., Okla.	Aug. 8, 1910	Sept. 11, 1911	200,000.00	A. M. Greiner	W. E. Hitchcock	Oct. 21, 1924
Rhode Island Ins. Co.	Providence, R. I.	1905	1907	1,000,000.00	Emil G. Klefer	Tunis Johnson	July 14, 1914
Richmond Ins. Co. of N. Y.	West New Brighton, N. Y.	Jan. 1907	Feb. 1907	500,000.00	J. F. Smith	D. G. Wakeman	Sept. 7, 1915
Rocky Mt. Fire Ins. Co.	Great Falls, Mont.	Aug. 30, 1911	Jan. 6, 1913	275,000.00	Sam Stephenson	Leo P. McNeel	Nov. 19, 1917
Rossia Ins. Co. of America	Hartford, Conn.	1915	1919	2,000,000.00	C. F. Sturhahan	G. E. Jones	July 16, 1913
Safeguard Ins. Co. of N. Y.	New York, N. Y.	Mar. 31, 1915	May 1, 1915	200,000.00	H. W. Gray	A. H. Murphy	Jan. 13, 1916
St. Paul Fire and Marine Ins. Co.	St. Paul, Minn.	May 1865	May 1865	4,000,000.00	F. R. Bigelow	J. C. McKown	Jan. 22, 1872
Savannah Fire Ins. Co.	Savannah, Ga.	Sept. 13, 1911	Oct. 2, 1911	200,000.00	Dillard B. Sewell	W. W. McIver	May 3, 1921
Security Ins. Co.	New Haven, Conn.	May 1841	May 1841	1,500,000.00	Victor Rath	W. A. Thomson	Jan. 12, 1889
Sentinel Fire Ins. Co.	Springfield, Mass.	1924	1925	500,000.00	George G. Bulkley	E. H. Hildreth	April 17, 1925
South Carolina Ins. Co.	Columbia, S. C.	June 1910	June 1910	200,000.00	E. G. Seibels	Chas. J. Bruce	Jan. 20, 1919
Southern Home Ins. Co.	Charleston, S. C.	July 4, 1911	July 4, 1911	750,000.00	Dillard B. Sewell	W. W. McIver	Oct. 15, 1920
Springfield Fire and Marine Ins. Co.	Springfield, Mass.	1849	1851	3,500,000.00	George G. Bulkley	E. H. Hildreth	Feb. 8, 1879
Standard Amer. Fire Ins. Co. ¹							
Standard Fire Ins. Co.	Hartford, Conn.	July 6, 1905	Mar. 26, 1910	1,000,000.00	M. B. Bratnard	H. B. Anthony	Dec. 12, 1911
Star Ins. Co. of America	New York, N. Y.	1896	1897	1,000,000.00	Harold Warner	C. L. Purdin	Dec. 26, 1897
Stuyvesant Ins. Co. ²							
Superior Fire Ins. Co.	Pittsburgh, Pa.	Nov. 10, 1871	Nov. 1871	1,000,000.00	A. H. Trimble	A. H. Hassinger	Aug. 14, 1922
Transcontinental Ins. Co. (a N. Y. Corp'n)	New York, N. Y.	Aug. 21, 1925	Nov. 1, 1925	300,000.00	H. A. Smith	S. T. Maxwell	Dec. 7, 1925
Travelers Fire Ins. Co.	Hartford, Conn.	May 23, 1923	Oct. 25, 1924	2,000,000.00	Louis F. Butler	L. E. Zacher	April 1, 1925
Twin City Fire Ins. Co.	Minneapolis, Minn.	July 10, 1910	April 8, 1913	500,000.00	R. M. Bissell	Wm. Walsh	April 24, 1913
United American Ins. Co. of Pa.	Pittsburgh, Pa.	Mar. 11, 1873	June 2, 1873	300,000.00	C. H. Gelfuss	E. P. Nelbaum	Oct. 17, 1924
United Firemen's Ins. Co.	Philadelphia, Pa.	April 2, 1860	April 2, 1861	400,000.00	Percival Beresford	Howard Terhune	July 12, 1922
United States Fire Ins. Co.	New York, N. Y.	April 1, 1824	April 9, 1824	2,000,000.00	J. L. Parsons	D. G. Wakeman	April 8, 1912
United States Merchants and Shippers Ins. Co.	New York, N. Y.	April 1, 1918	July 1, 1918	1,000,000.00	Douglas F. Cox	C. J. Ziegler	Jan. 2, 1923
Utah Home Fire Ins. Co.	Salt Lake City, U.	Sept. 30, 1886	Oct. 6, 1886	400,000.00	H. J. Grant	A. L. MacDonald	April 16, 1918
Victory Ins. Co. of Philadelphia	Philadelphia, Pa.	Aug. 20, 1919	Jan. 1, 1920	1,000,000.00	J. W. Cochran	Ed. F. Kelley	Dec. 20, 1919
Virginia Fire and Marine Ins. Co.	Richmond, Va.	Mar. 14, 1832	Mar. 14, 1832	500,000.00	F. S. Nolting	B. C. Lewis, Jr.	Nov. 10, 1927
Westchester Fire Ins. Co.	New York, N. Y.	Mar. 14, 1837	Jan. 1, 1870	1,500,000.00	Otto E. Schaefer	C. B. G. Gallard	Oct. 10, 1872
Western Fire Ins. Co.	Fort Scott, Kan.	1925	1925	300,000.00	Ray B. Dubol	E. C. Gordon	Aug. 11, 1927
Wheeling Fire Ins. Co.	Wheeling, W. Va.	May 15, 1867	July 5, 1867	200,000.00	Wm. F. Stifel	O. E. Strauch	Dec. 1, 1920
World Fire and Marine Ins. Co.	Hartford, Conn.	May, 1921	Jan., 1924	1,000,000.00	Ralph B. Ives	W. Ross McCain	Feb. 4, 1924
Total Non-Iowa Stock Companies				\$ 260,327,970.00			
Total Iowa Stock and Mutual Companies				2,450,000.00			
Total Non-Iowa Mutual Companies				1,600,000.00			
Total United States Branch Companies				12,610,000.00			
Total All Companies				276,987,970.00			

*Statutory deposit.

*Permanent fund.

*U. S. branch manager.

*A New York stock company, not a U. S. branch.

*Withdrawn from this state.

*Consolidated with the Standard Federal Fire Insurance Company.

*Name changed to St. Paul Mutual Insurance Company.

TABLE 2—FIRE INSURANCE COMPANIES

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended
IOWA MUTUAL COMPANIES				
Druggists Mutual Ins. Co. of Iowa	\$ 185,452.70			\$ 185,452.70
Farmers Union Mutual Ins. Co.	79,953.74			79,953.74
Iowa Automobile Mutual Ins. Co.	114,863.38			114,863.38
Iowa Hardware Mutual Ins. Co.	219,983.15			219,983.15
Iowa Mutual Ins. Co.	697,001.99			697,001.99
Iowa State Ins. Co. (Mutual)	2,016,227.74			2,016,227.74
Mill Owners Mutual Fire Ins. Co.	2,224,215.53			2,224,215.53
Retail Merchants Mutual Ins. Co.	54,389.69			54,389.69
Western Grain Dealers Mut. Fire Ins. Co.	142,311.82			142,311.82
Total Iowa Mutual Companies	\$ 5,733,399.74			\$ 5,733,399.74
IOWA STOCK COMPANIES				
Dubuque Fire and Marine Ins. Co.	4,103,626.34			4,103,626.34
Inter Ocean Reinsurance Co.	2,832,436.16			2,832,436.16
Iowa Fire Insurance Co.	389,227.90			389,227.90
Iowa National Fire Ins. Co.	1,200,045.47			1,200,045.47
Security Fire Ins. Co.	1,482,855.45			1,482,855.45
Standard Federal Fire Ins. Co.	\$ 535,896.55	\$ 55,300.00		\$ 591,196.55
Total Iowa Stock Companies	\$ 10,544,087.87	\$ 55,300.00		\$ 10,599,387.87
Total Iowa Stock and Mutual Co's	\$ 16,277,487.61	\$ 55,300.00		\$ 16,332,787.61
OTHER THAN IOWA MUTUAL COMPANIES				
Allied American Mutual Auto Ins. Co.	\$ 471,443.47			\$ 471,443.47
American Mutual Ins. Co.	374,551.57		\$ 26,425.00	348,126.57
Berkshire Mutual Fire Ins. Co.	604,914.13			604,914.13
Cambridge Mutual Fire Ins. Co.	250,324.56			250,324.56
Central Manufacturers Mutual Fire Ins. Co.	3,097,651.71			3,097,651.71
Citizens Fund Mutual Fire Ins. Co.	334,037.10			334,037.10
Farmers Fire Ins. Co.	1,947,989.64			1,947,989.64
Fitchburg Mutual Fire Ins. Co.	622,179.35			622,179.35
Grain Dealers Nat'l Mutual Fire Ins. Co.	2,205,850.46			2,205,850.46
Hardware Dealers Mutual Ins. Co.	2,512,168.66			2,512,168.66
Implement Dealers Mut. Fire Ins. Co.	445,805.96			445,805.96
Indiana Lumbermen's Mutual Ins. Co.	1,997,722.79			1,997,722.79
Lumbermen's Mutual Ins. Co.	1,872,366.22			1,872,366.22
Lumber Mutual Fire Ins. Co.	2,580,448.71			2,580,448.71
Merrimack Mutual Fire Ins. Co.	958,980.00			958,980.00
Michigan Millers Mutual Fire Ins. Co.	3,173,992.09			3,173,992.09
Millers Mutual Fire Ins. Ass'n of Ill.	1,516,657.24			1,516,657.24
Millers Mutual Fire Ins. Co. of Texas	935,856.44			935,856.44
Millers National Ins. Co.	4,423,674.09			4,423,674.09
Minnesota Implement Mut. Fire Ins. Co.	2,479,688.42			2,479,688.42
National Implement Mut. Ins. Co.	740,453.02			740,453.02
National Retailers Mut. Ins. Co.	567,125.33			567,125.33
Nebraska Hardware Mutual Ins. Co.	183,650.59			183,650.59
Northwestern Mutual Fire Ass'n	3,646,583.38			3,646,583.38
Ohio Farmers Ins. Co.	4,830,366.60			4,830,366.60
Ohio Hardware Mutual Ins. Co.	591,357.89			591,357.89
Ohio Millers Mutual Ins. Co.	410,306.04			410,306.04
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	2,455,964.90			2,455,964.90
Pennsylvania Millers Mut. Fire Ins. Co.	1,429,348.28			1,429,348.28
Retail Druggists Mut. Fire Ins. Co.	285,013.18			285,013.18
Retail Hardware Mut. Fire Ins. Co.	3,265,140.15			3,265,140.15
St. Paul Mut. Hall and Cyclone Ins. Co.	136,642.12			136,642.12
Security Mutual Fire Ins. Co.	180,520.45			180,520.45
Tri-State Mut. Grain Dealers Ins. Co.	153,809.96			153,809.96
Union Fire Ins. Co.	711,467.28			711,467.28
United Mutual Fire Ins. Co.	1,647,981.91			1,647,981.91
Total Other Than Iowa Mutual Co's	\$ 54,042,033.69	\$ 26,425.00		\$ 54,015,608.69

INCOME FOR THE YEAR 1927

Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
\$ 330,977.74	\$ 180,849.57		\$ 10,543.75		\$ 184.57	\$ 191,577.89	\$ 377,030.59
157,321.53	141,913.27		3,150.53		187.23	145,251.03	225,204.77
161,737.10	114,029.58		5,929.34	\$ 160.06	1,012.39	121,131.37	235,994.75
237,364.84	101,826.67		11,523.80		15,055.65	128,406.12	347,389.27
795,405.86	656,246.22		35,296.63	166.93	3,099.45	694,809.23	1,391,811.22
1,357,573.33	897,339.58		44,223.92		540.63	942,104.13	2,958,331.87
2,885,797.68	1,968,099.00		94,861.54		2,174.71	2,065,135.25	4,319,350.78
115,508.38	60,544.00		1,837.91		473.46	62,855.37	117,245.06
290,905.15	160,724.66		3,763.12		.80	164,488.58	306,800.40
\$ 6,222,581.61	\$ 4,311,572.55		\$ 211,130.54	\$ 326.99	\$ 22,728.89	\$ 4,545,758.97	\$ 10,279,158.71
\$ 4,056,069.32	\$ 2,165,872.84		\$ 232,511.91		\$ 50,219.16	\$ 2,448,603.91	\$ 6,552,230.25
2,104,668.85	1,401,597.61		92,573.31		30,672.08	1,514,843.00	4,347,279.16
190,865.06	140,933.63		18,611.95		7,062.92	160,638.50	555,866.40
458,364.66	279,636.85		60,574.72	\$ 46.29	2,368.97	342,626.83	1,542,672.30
796,781.91	484,800.75		87,588.42	564.22	10,654.72	583,608.11	2,066,463.56
379,573.50	237,103.40		10,893.38		617,640.34	865,637.12	1,456,833.67
\$ 7,954,653.30	\$ 4,709,945.08		\$ 502,753.69	\$ 610.51	\$ 708,648.19	\$ 5,921,957.47	\$ 16,521,345.34
\$ 14,277,234.91	\$ 9,021,517.63		\$ 713,884.23	\$ 937.50	\$ 731,377.08	\$ 10,467,716.44	\$ 26,800,504.05
\$ 253,235.46	\$ 217,789.73		\$ 21,830.91	\$ 85.65	\$ 4,781.97	\$ 244,488.26	\$ 715,931.73
539,108.44	280,887.69		16,678.36	1,051.43	39,000.00	337,617.48	685,744.05
838,376.70	525,360.52		26,621.63		1,322.10	553,304.25	1,158,218.38
368,487.19	203,139.44		12,334.27	111.10	55,777.51	271,362.32	521,686.88
3,223,331.39	2,549,675.27		121,462.67	543.35	390.62	2,672,071.94	5,769,723.65
646,145.87	367,732.88		10,883.91	6.26	6,945.45	385,568.50	719,606.60
1,947,989.64	764,034.81		97,529.73	34.21	9,971.21	871,569.96	2,819,559.60
1,047,125.52	601,939.34		40,794.65		30,222.24	672,956.23	1,295,135.58
1,573,948.78	1,137,699.93		103,316.42		5,511.86	1,246,528.21	3,452,378.67
4,301,506.82	2,908,295.03		118,709.95		7,470.00	3,124,474.98	5,636,643.64
1,032,283.83	488,096.79		12,378.69		5,976.12	506,451.60	952,257.56
1,305,021.18	1,139,113.74		116,652.50		150.00	1,255,916.24	3,253,639.03
2,644,122.52	1,795,874.72		90,936.09	120.75	13,643.39	1,900,575.85	3,772,942.07
1,197,830.00	1,090,010.33		135,213.53		87,458.97	1,312,682.83	3,893,131.54
1,594,152.65	825,381.05		45,544.57	992.88	121,627.78	993,546.28	1,952,526.28
3,212,477.17	2,121,467.26		160,534.03		152,301.20	2,434,302.49	5,608,294.58
1,808,608.01	1,413,625.51		61,321.13			1,474,946.64	2,991,603.88
1,749,781.92	980,302.08		46,594.56		4,696.76	1,031,593.40	1,967,449.84
4,777,659.45	2,653,508.11		209,313.91		9,625.00	2,872,447.02	7,296,121.11
4,641,432.21	2,801,564.74		106,629.31		21,676.03	2,929,870.08	5,409,558.50
1,756,079.20	895,740.11		30,398.69		13,893.10	940,031.90	1,680,484.92
1,398,976.92	661,652.68		17,467.27			679,119.95	1,246,245.28
372,606.70	188,908.40		7,298.84		2,732.83	198,940.07	382,500.66
7,164,456.70	4,509,226.42		142,476.36		30,323.56	4,682,026.34	8,328,609.72
5,651,291.05	3,362,732.91		200,693.03		11,409.62	3,574,835.56	8,405,202.16
1,004,303.39	654,913.14		22,101.48		766.79	677,781.32	1,269,139.21
541,600.47	384,616.07		15,489.65	8,981.68	181,377.35	590,464.75	1,000,770.79
1,076,166.47	951,974.64		125,892.16		55,668.25	1,133,535.05	3,589,499.95
855,679.86	660,251.61		62,345.17		10,037.25	732,634.03	2,161,982.31
231,839.67	171,244.29		12,262.43		13,353.80	196,860.52	481,873.70
4,158,745.16	2,955,714.22		168,568.72		8,601.09	3,132,884.63	6,398,024.78
124,585.58	124,394.26		1,885.97		243.22	126,523.45	263,165.57
392,855.26	171,732.33		6,766.00	476.18	273.31	179,247.82	359,768.27
184,148.92	97,801.51		6,247.16		2,210.37	106,259.04	260,069.00
908,226.74	604,718.38		27,848.01		25.47	632,591.86	1,344,059.14
2,479,989.11	1,540,936.47		76,720.86	88.09	10,527.52	1,628,272.94	3,276,254.85
\$ 65,489,537.63	\$ 42,892,056.41		\$ 2,479,743.52	\$ 12,491.61	\$ 919,992.25	\$ 46,304,283.79	\$ 100,319,892.48

TABLE 1

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended
UNITED STATES BRANCHES				
Atlas Assurance Co., Ltd.	\$ 6,711,026.70			\$ 6,711,026.70
Baltica Ins. Co., Ltd.	2,477,070.58		\$ 100,000.00	2,377,070.58
British America Assurance Co.	2,932,926.47			2,932,926.47
British General Ins. Co., Ltd.	1,690,816.31			1,690,816.31
Caledonian Ins. Co.	4,514,503.26			4,514,503.26
Christiania General Ins. Co.	4,127,169.71			4,127,169.71
Commercial Union Assur. Co., Ltd.	15,527,064.20			15,527,064.20
Eagle, Star & British Dominions Ins. Co.	5,510,427.77			5,510,427.77
Indemnity Mutual Marine Assur. Co.	1,306,903.06			1,306,903.06
Jupiter General Ins. Co., Ltd.	899,471.82			899,471.82
Kyodo Fire Ins. Co., Ltd.	775,829.24			775,829.24
Law, Union and Rock Ins. Co., Ltd.	2,589,062.11			2,589,062.11
Liverpool and London and Globe Ins. Co., Ltd.	18,182,087.04			18,182,087.04
London and Lancashire Ins. Co., Ltd.	8,925,934.00			8,925,934.00
London and Scottish Asur. Co., Ltd.	2,077,028.34			2,077,028.34
London Assurance Corp'n.	8,500,345.11			8,500,345.11
Netherlands Ins. Co.	1,494,011.72			1,494,011.72
New India Assurance Co., Ltd.	1,309,333.09			1,309,333.09
North British & Mercantile Ins. Co.	15,535,328.98			15,535,328.98
Northern Assurance Co.	9,124,223.40			9,124,223.40
Norwich Union Fire Ins. Society	7,285,900.66			7,285,900.66
Palatine Ins. Co.	4,889,479.26			4,889,479.26
Pearl Assurance Co., Ltd.	200,000.00			200,000.00
Phoenix Assurance Co.	8,097,131.14			8,097,131.14
Prudential Re & Coinsurance Co., Ltd.	7,435,939.20			7,435,939.20
Prudential Ins. Co. of Great Britain (Located in N. Y.)	3,088,719.59			3,088,719.59
Reinsurance Company "Salamandra"	5,535,056.18			5,535,056.18
Royal Exchange Assurance	5,067,958.03			5,067,958.03
Royal Insurance Co.	24,105,998.84			24,105,998.84
Scottish Union & National Ins. Co.	9,507,128.09			9,507,128.09
Skandia Ins. Co.	2,451,868.43			2,451,868.43
Skandinavia Ins. Co.	1,294,294.63			1,294,294.63
State Assurance Co., Ltd.	1,543,498.33			1,543,498.33
Sun Insurance Office	7,683,929.04			7,683,929.04
Svea Fire and Life Ins. Co.	2,949,007.79			2,949,007.79
Swiss Reinsurance Co.	5,590,737.84			5,590,737.84
Tokio Marine & Fire Ins. Co.	7,708,922.78			7,708,922.78
Union and Phenix Espanol Ins. Co.	2,599,494.11			2,599,494.11
Union Assurance Society, Ltd.	3,331,439.72			3,331,439.72
Union Fire Ins. Co.	2,004,206.00			2,004,206.00
Union Ins. Society of Canton, Ltd.	6,138,977.90			6,138,977.90
Urbaine Fire Ins. Co.	6,609,063.24			6,609,063.24
Western Assurance Co.	4,906,501.61			4,906,501.61
World Auxiliary Ins. Corp'n, Ltd.	754,742.33			754,742.33
Total United States Branch Companies	\$ 245,050,576.65		\$ 100,000.00	\$ 244,950,576.65
NON-IOWA STOCK COMPANIES				
Aetna Ins. Co.	\$ 44,986,768.85			\$ 44,986,768.85
Agricultural Ins. Co.	9,470,402.74	\$ 1,000,000.00		10,470,402.74
Allemania Fire Ins. Co.	4,310,607.59			4,310,607.59
Alliance Ins. Co.	7,355,932.83			7,355,932.83
American Alliance Ins. Co.	6,650,920.17			6,650,920.17
American Central Ins. Co.	9,037,290.95			9,037,290.95
American Druggists Fire Ins. Co.	1,613,082.00			1,613,082.00
American Eagle Fire Ins. Co.	11,238,805.93			11,238,805.93
American Equitable Assurance Co.	5,340,000.30	300,000.00		5,640,000.30
American Ins. Co.	25,736,938.88			25,736,938.88

Continued

Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
\$ 10,632,196.67	\$ 4,209,816.06		\$ 253,899.50		\$ 277,438.30	\$ 4,741,153.86	\$ 11,452,180.56
2,115,871.67	1,487,504.59		127,991.69		169,610.68	1,785,106.96	4,162,177.54
2,686,723.08	1,867,981.13		143,884.50	66.46	158,152.82	2,170,084.91	5,103,011.38
1,301,227.77	778,096.93		71,058.09		1,712.50	851,767.52	2,542,583.83
5,688,409.94	2,937,612.81		175,399.55	40.63	28,243.79	3,141,296.78	7,655,800.04
6,008,253.14	4,177,026.14		179,261.88		86,946.02	4,443,234.04	8,570,403.75
14,642,113.31	9,977,317.69	\$ 3,388.80	721,933.43	79.40	93,239.61	10,795,958.93	26,323,023.13
8,738,129.99	4,324,431.85		246,178.07		95,585.00	4,666,194.92	10,176,622.69
1,531,689.21	812,320.84		46,639.59		9,119.62	868,080.05	2,174,983.11
532,981.66	347,411.42		39,097.09		15,116.25	401,624.76	1,301,096.58
1,174,070.84	950,517.99		38,984.02		1,511.25	991,013.26	1,766,842.50
2,480,963.30	1,086,660.80		97,120.50		5,361.83	1,189,143.13	3,778,205.24
11,898,417.01	10,608,141.30	1,355.94	783,438.19	1,350.52	316,670.60	11,710,956.55	29,893,043.59
7,701,516.09	3,719,605.00		381,043.52	101.10	43,716.03	4,144,465.65	13,070,399.65
2,558,935.57	1,137,315.69		82,211.34		102,058.26	1,321,585.29	3,398,613.63
10,029,534.02	4,922,530.15		314,069.44	1,122.66	120,615.85	5,358,338.10	13,858,683.21
3,312,111.10	599,267.41		48,280.98	844.28	301,663.10	950,055.77	2,444,067.49
1,118,022.98	710,830.29		40,332.61		2,538.22	753,701.12	2,063,034.21
15,311,021.75	9,200,459.12		593,572.03	1,131.65	38,305.94	9,833,468.74	25,368,797.72
10,946,916.59	5,295,800.35		404,848.00	22.11	44,235.99	5,744,996.46	14,869,219.86
8,004,046.94	4,197,386.36		299,092.38		147,969.65	4,644,448.39	11,930,358.05
2,008,677.22	1,429,234.54		188,728.12		80,143.54	1,698,106.20	6,587,585.46
2,690,371.36	2,329,156.78		30,205.46		802,000.00	3,161,362.24	3,361,362.24
9,459,799.69	4,436,283.41		278,604.83	98.00	370,188.23	5,085,174.47	13,182,305.61
\$ 773,816.09	6,552,140.54		396,860.09		187,024.17	7,136,024.80	14,571,964.00
3,122,318.91	2,262,961.96		134,435.81		389.86	2,397,787.63	5,466,507.22
7,856,149.00	4,042,981.14		255,712.38		50,209.72	4,348,903.24	9,883,959.42
7,003,452.09	2,830,930.35		185,623.88	1.02	606,074.74	3,622,629.99	8,690,588.02
24,235,736.83	13,162,453.08		956,419.85	263.68	794,214.81	14,913,351.42	39,019,350.26
9,124,351.04	4,287,507.30		394,506.76		43,048.38	4,725,062.44	14,232,190.53
2,028,818.69	1,413,523.76		101,709.93		9,812.94	1,625,046.63	3,976,915.06
4,687,755.96	747,670.07		71,290.06	1.19	36,198.27	855,159.59	2,149,454.22
2,161,861.74	923,568.23		58,722.27		90,014.14	1,072,304.64	2,615,802.97
9,321,991.67	4,552,830.59		276,845.89		1,761,220.84	6,590,896.82	14,274,835.86
3,612,590.82	1,700,523.58		105,904.88		33,486.17	1,839,914.63	4,788,922.42
7,614,771.26	5,842,762.47		276,751.25		545,198.66	6,664,712.38	12,255,450.22
5,951,525.96	2,851,733.62		354,259.40		809,830.03	4,015,832.05	11,724,754.83
2,216,261.48	965,048.80		114,424.41		6,735.65	1,086,208.86	3,685,702.97
2,524,352.94	1,622,490.85		132,301.83		15,681.49	1,770,474.17	5,101,913.89
2,617,514.76	1,368,524.58		75,615.24		11,227.50	1,455,367.32	3,459,573.32
4,029,003.05	1,147,014.47		240,501.61	2,733.58	330,048.72	426,269.44	6,565,247.34
8,954,170.49	5,178,963.53		314,422.32		6,835.98	5,500,228.83	12,169,292.07
5,214,644.57	2,862,346.57		227,979.62		166,338.10	3,256,664.29	8,163,165.90
1,396,863.17	81,284.32		36,835.84		31,992.25	150,112.41	904,854.74
\$ 27,107,942.32	\$ 14,646,929.53	\$ 4,744.74	\$ 10,297,004.63	\$ 7,856.28	\$ 8,847,734.50	\$ 163,804,269.68	\$ 408,754,846.33
\$ 57,390,188.98	\$ 26,204,020.25	\$ 510.62	\$ 1,766,181.58	\$ 1,252.50	\$ 306,073.12	\$ 28,278,038.07	\$ 73,264,806.92
10,821,534.69	6,462,237.26		496,312.59	325.68	1,057,008.74	8,015,884.27	18,480,287.01
5,270,600.50	2,118,630.91		240,843.18		4,977.26	2,364,451.35	6,675,058.94
7,564,067.23	3,726,706.85	15,520.43	311,960.79	30.59	112,445.17	4,166,663.83	11,522,596.66
7,519,042.12	1,538,425.62		375,155.48		126,025.25	2,039,606.35	8,690,526.52
6,970,051.94	3,849,585.89		391,700.87	99.77	126,385.67	4,367,772.20	13,405,063.15
632,832.64	416,396.90		65,031.51		1,552.46	482,980.87	2,096,062.87
9,649,893.35	6,124,525.91		501,738.86	77.94	1,137,659.00	7,764,001.71	19,002,807.64
8,114,371.90	2,426,389.12		161,750.08		513,913.35	3,102,052.55	8,742,052.85
22,511,175.11	13,877,866.17		1,071,464.72	2,088.70	30,984.37	14,982,403.96	40,719,342.84

TABLE 1

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended
American National Fire Ins. Co.	1,205,909.12			1,205,909.12
American Reserve Ins. Co. (a N. Y. Corp'n)	2,855,052.26			2,855,052.26
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	1,674,741.36			1,674,741.36
Atlantic Fire Ins. Co.	566,818.99			566,818.99
Automobile Ins. Co.	24,448,643.62			24,448,643.62
Baltimore American Ins. Co. of N. Y.	3,560,554.96			3,560,554.96
Bankers & Shippers Ins. Co. of N. Y.	5,084,372.65			5,084,372.65
Boston Ins. Co.	14,380,601.02			14,380,601.02
Buffalo Ins. Co.	5,161,892.03			5,161,892.03
California Ins. Co.	4,614,377.87			4,614,377.87
Camden Fire Ins. Ass'n	10,026,789.40			10,026,789.40
Capital Fire Ins. Co. (a N. H. Corp'n)	647,710.12			647,710.12
Carolina Ins. Co.	1,785,811.36			1,785,811.36
Central States Fire Ins. Co.	388,690.41			388,690.41
Chicago Fire and Marine Ins. Co.	2,560,859.47			2,560,859.47
Citizens Ins. Co.	1,236,982.74			1,236,982.74
City of New York Ins. Co.	4,948,467.76			4,948,467.76
Columbia Fire Ins. Co.	1,701,914.59			1,701,914.59
Columbia Ins. Co.	2,842,194.53			2,842,194.53
Columbian National Fire Ins. Co.	1,713,385.71			1,713,385.71
Commerce Ins. Co.	3,474,549.49			3,474,549.49
Commercial Union Fire Ins. Co.	2,854,639.06			2,854,639.06
Commonwealth Ins. Co. of N. Y.	6,295,315.81			6,295,315.81
Concordia Fire Ins. Co.	6,301,226.19			6,301,226.19
Connecticut Fire Ins. Co.	14,900,086.74	1,000,000.00		15,900,086.74
Continental Ins. Co.	70,707,387.49	5,000,000.00		75,707,387.49
County Fire Ins. Co.	1,955,138.32			1,955,138.32
Detroit Fire and Marine Ins. Co.	3,946,071.28			3,946,071.28
Detroit National Fire Ins. Co.	566,566.84			566,566.84
Dixie Fire Ins. Co.	1,343,335.16			1,343,335.16
Eagle Fire Company of N. Y.	1,639,561.93			1,639,561.93
Eagle Fire Ins. Co.	3,591,911.98	250,000.00		3,841,911.98
East and West Ins. Co. of New Haven	1,844,711.13			1,844,711.13
Employers Fire Ins. Co.	3,223,351.12			3,223,351.12
Equitable Fire and Marine Ins. Co.	4,708,580.64			4,708,580.64
Equitable Fire Ins. Co.	1,044,252.34			1,044,252.34
Equity Fire Ins. Co.	817,356.15			817,356.15
Eureka Security Fire and Marine Ins. Co.	2,332,006.61			2,332,006.61
Excelsior Ins. Co. of N. Y.	553,502.76			553,502.76
Export Ins. Co. (a N. Y. Corp'n)	2,125,675.55			2,125,675.55
Federal Ins. Co. (a N. J. Corp'n)	9,933,292.01	500,000.00		10,433,292.01
Federal Union Ins. Co.	2,162,783.78			2,162,783.78
Fidelity Phenix Fire Ins. Co.	54,707,737.72			54,707,737.72
Fire Association of Philadelphia	21,689,639.08			21,689,639.08
Fireman's Fund Ins. Co.	30,277,632.42			30,277,632.42
Firemen's Ins. Co.	23,921,445.98	2,500,000.00		26,421,445.98
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	3,220,403.14			3,220,403.14
First American Fire Ins. Co.	3,152,760.57			3,152,760.57
Franklin Fire Ins. Co. (a Pa. Corp'n)	10,237,838.61			10,237,838.61
Franklin Nat'l Ins. Co. of N. Y. (a N. Y. Corp'n)	1,246,291.78			1,246,291.78
General Exchange Ins. Corp'n	6,323,719.46	500,000.00		6,823,719.46
Georgia Home Ins. Co.	884,045.77			884,045.77
Girard Fire and Marine Ins. Co.	5,772,916.84			5,772,916.84
Glens Falls Ins. Co.	15,985,205.86	1,500,000.00		17,485,205.86
Globe and Rutgers Fire Ins. Co.	58,195,581.46			58,195,581.46
Globe Insurance Co. of Pennsylvania	1,426,011.64			1,426,011.64
Granite State Fire Ins. Co.	2,681,741.69			2,681,741.69
Great American Ins. Co.	47,815,650.37			47,815,650.37

Continued

Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
1,938,728.41	678,872.74		59,744.55	124.13	5,465.52	744,206.94	1,950,116.06
6,063,118.45	2,104,807.18		138,947.17		30,859.19	2,274,613.54	5,129,665.80
1,708,091.97	315,978.28		73,744.07		5,875.00	395,597.35	2,070,338.71
602,605.72	331,831.11		24,960.20		7,902.64	364,693.95	931,512.94
24,472,581.23	7,931,471.41		800,699.32	2,303.85	172,005.86	8,906,480.44	33,355,124.06
3,998,856.45	2,211,694.83		861,084.43		452,579.97	3,535,359.23	7,085,914.19
7,105,254.97	3,551,990.60		225,234.84		75,721.31	3,852,946.75	8,937,319.40
13,173,087.40	7,378,379.90		691,631.68	82.55	148,082.73	8,218,176.86	23,598,777.88
3,382,022.18	2,073,887.00		269,130.41	823.10	28,007.24	2,371,847.75	7,533,739.78
4,670,436.77	2,728,152.65		265,110.03	113.82	11,727.11	3,005,103.61	7,619,481.48
9,376,388.09	5,637,179.34	487.50	525,162.69	8,426.58	29,214.82	6,200,470.93	16,237,260.33
735,625.11			36,637.04		11,349.77	47,986.81	695,696.93
1,762,984.49	567,048.44		82,085.85		54,963.13	704,007.42	2,489,908.78
1,002,007.94			19,505.31		624.36	20,129.67	408,820.08
3,102,322.95	1,471,989.33		136,512.54		19,249.37	1,627,751.24	4,188,610.71
5,043,383.58	563,327.58		34,868.13		3,138.32	601,334.03	1,838,316.77
6,673,192.47	3,146,729.43		233,919.03	1,104.32	21,844.28	3,403,597.06	8,352,064.82
979,360.54	401,595.85		75,452.59	8.35	137.51	477,104.30	2,179,108.89
2,236,610.64	1,008,066.52		94,874.25		83,447.01	1,156,387.78	4,028,582.31
1,382,858.81	704,799.41		77,896.92		199.10	782,895.43	2,496,281.14
2,491,178.66	1,623,193.69		156,499.46	150.47	189,918.58	1,969,762.20	5,444,311.69
1,896,719.20	1,003,709.50		115,876.56	40.00	34,180.30	1,153,806.36	4,008,445.42
5,320,328.83	3,102,212.39		252,519.87	325.21	34,323.19	3,389,380.66	9,684,696.47
9,748,181.11	5,135,699.33		234,086.04	601.69	85,944.78	184,933.18	6,486,159.37
17,199,897.45	7,277,253.30		670,167.03	1,379.48	205,459.93	8,154,259.74	24,054,346.48
35,151,725.57	25,852,359.14		3,396,141.25	1,189.90	7,033,450.92	36,283,141.21	111,990,528.70
1,464,047.98	827,498.79		96,065.47	10.48	361.44	923,936.18	2,879,074.50
2,965,509.73	1,638,219.63		192,741.06	13.40	5,650.73	1,836,624.82	5,782,696.10
451,922.60	188,908.19		27,134.32			216,042.51	782,609.35
3,200,501.37	1,693,896.18		77,807.86		142,025.16	1,913,729.20	3,257,064.36
1,536,172.3	495,875.72		54,886.42		2,009.88	552,772.02	2,192,333.95
6,140,023.06	3,523,139.07		179,433.81		590,517.88	4,293,090.76	8,135,002.74
1,339,020.46	570,011.63		101,562.11	306.60	12,482.36	684,362.70	2,529,073.83
3,592,147.45	2,094,556.43		125,471.83	179.91	54,873.31	2,275,081.48	5,498,432.60
4,883,890.23	1,455,450.66		229,370.08	238.85	49,891.96	1,734,951.55	6,443,632.19
512,501.54	267,721.53		52,984.68		1,723.75	322,429.96	1,366,682.30
370,812.87	243,813.00		34,954.31		28,018.97	306,786.28	1,124,742.43
2,360,757.82	1,110,550.70		208,380.60		9,034.83	1,327,966.13	3,600,002.74
370,842.43	235,068.88		31,702.62		2,219.90	268,991.40	822,494.16
2,292,538.95	676,544.41		119,372.72		480,036.12	1,275,953.25	3,401,628.80
17,720,641.55	3,697,223.88		420,963.51	4,578.98	111,424.08	4,234,180.45	14,667,472.46
2,561,222.07	651,208.25		91,095.74	74.07	1,812.95	744,251.01	2,907,934.79
29,009,493.79	21,720,364.89		2,706,372.80	640.58	5,617,176.00	30,044,554.27	84,752,291.99
18,384,517.97	10,603,414.44	18,420.95	873,054.24	372.37	229,738.04	11,716,090.04	33,405,639.12
31,671,502.11	20,127,974.93		1,394,737.52	1,955.21	228,786.57	21,753,454.23	52,031,086.65
50,285,554.05	21,657,103.32		1,094,399.31	5,523.54	6,885,869.62	29,642,895.79	56,064,341.77
3,915,392.74	2,976,853.70		144,853.90		44,735.03	3,166,442.63	3,386,845.77
2,409,363.33	683,690.05		141,119.67	4.50	250,780.00	1,075,594.22	4,228,354.79
13,580,427.92	4,894,781.09	18,489.53	463,562.41		237,932.07	5,614,765.10	15,852,603.71
2,241,311.82	397,868.89		50,372.93			448,241.82	1,694,533.60
9,463,789.53	8,954,161.80		338,322.62		514,479.64	9,806,964.06	16,630,683.52
1,016,785.76	591,846.54		50,136.45	27.65	15,009.95	657,020.59	1,541,066.36
8,699,172.81	1,172,975.14	4,777.10	240,750.58	107.93	37,252.65	1,455,863.40	7,228,780.24
13,914,457.42	8,563,294.62		706,874.29	2,949.16	2,902,444.67	12,175,562.74	29,660,768.60
45,495,156.65	29,425,923.94		2,830,056.16		1,678,411.60	33,934,391.70	92,129,973.16
1,383,081.49	743,988.10		66,986.35		1,934.77	812,909.22	2,238,920.86
2,118,973.45	1,208,194.63		107,843.13	1.38	8,484.54	1,324,523.68	4,006,265.37
34,167,787.09	19,536,150.96		2,334,561.52	1,909.54	490,073.66	22,362,695.68	70,178,346.95

TABLE 1

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended
Great Lakes Ins. Co.	1,379,569.47			1,379,569.47
Guaranty Fire Ins. Co. of Providence	1,330,807.74	244,500.00		1,575,307.74
Guardian Fire Assurance Corp'n of N. Y.	3,136,457.73	500,000.00		3,636,457.73
Hamburg American Ins. Co.	1,414,134.40			1,414,134.40
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	730,761.00			730,761.00
Hanover Fire Ins. Co.	9,248,332.93	500,000.00		9,748,332.93
Harmonia Fire Ins. Co. (Buffalo)	1,674,222.83			1,674,222.83
Hartford Fire Ins. Co.	74,274,852.03			74,274,852.03
Henry Clay Fire Ins. Co.	774,112.06			774,112.06
Home Fire and Marine Ins. Co. of Calif.	5,196,275.70			5,196,275.70
Home Ins. Co.	83,938,028.55			83,938,028.55
Homeland Ins. Co. of America		600,000.00		600,000.00
Hudson Ins. Co.	3,283,572.63			3,283,572.63
Imperial Assurance Co.	3,468,511.99			3,468,511.99
Importers and Exporters Ins. Co.	4,334,751.35			4,334,751.35
Independence Fire Ins. Co.	834,551.37	190,000.00		1,024,551.37
Insurance Co. of North America	59,969,104.15			59,969,104.15
Insurance Co. of the State of Pennsylvania	5,693,140.65			5,693,140.65
International Insurance Co.	7,552,253.63			7,552,253.63
Iroquois Fire Ins. Co.	444,484.57			444,484.57
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	3,004,942.20	200,000.00		3,204,942.20
Lumbermen's Ins. Co.	4,138,898.67			4,138,898.67
Maryland Ins. Co. (a Delaware Corp'n)	1,138,209.02	250,000.00		1,388,209.02
Massachusetts Fire and Marine Ins. Co.	1,722,622.57			1,722,622.57
Mechanics and Traders Ins. Co.	3,657,332.92			3,657,332.92
Mechanics Ins. Co.	4,515,386.26			4,515,386.26
Mercantile Ins. Co. of America	5,896,471.77			5,896,471.77
Merchants Fire Assurance Corp'n of N. Y.	8,865,226.84			8,865,226.84
Merchants Fire Ins. Co.	1,363,928.75			1,363,928.75
Merchants Ins. Co. in Providence	2,054,959.75	40,820.00		2,095,779.75
Mercury Ins. Co.	1,982,465.93			1,982,465.93
Michigan Fire and Marine Ins. Co.	2,347,337.45			2,347,337.45
Milwaukee Mechanics Ins. Co.	11,600,237.27			11,600,237.27
Minneapolis Fire and Marine Ins. Co.	1,030,326.24			1,030,326.24
National American Fire Ins. Co.	1,887,899.17			1,887,899.17
National Ben Franklin Fire Ins. Co.	5,499,037.04			5,499,037.04
National Fire Ins. Co.	38,391,233.97			38,391,233.97
National Liberty Ins. Co. of America	16,762,845.65	500,000.00		17,262,845.65
National Reserve Ins. Co. (an Ill. Corp'n)	2,434,380.15			2,434,380.15
National Security Fire Ins. Co.	1,212,215.80			1,212,215.80
National Union Fire Ins. Co.	16,142,633.68	500,000.00		16,642,633.68
Newark Fire Ins. Co.	7,300,440.82			7,300,440.82
New Brunswick Fire Ins. Co.	1,485,704.24	700,000.00		2,185,704.24
New England Fire Ins. Co.	698,908.29	150,000.00		848,908.29
New Hampshire Fire Ins. Co.	10,281,710.89			10,281,710.89
New Jersey Ins. Co. (a N. J. Corp'n)	3,198,061.14			3,198,061.14
New York Underwriters Ins. Co.	5,522,607.74			5,522,607.74
Niagara Fire Ins. Co.	20,240,759.25			20,240,759.25
North Carolina Home Ins. Co.	1,735,384.82			1,735,384.82
Northern Ins. Co. of N. Y.	6,961,185.67			6,961,185.67
North River Ins. Co.	15,289,307.03			15,289,307.03
North Star Ins. Co.	3,039,471.91			3,039,471.91
Northwestern Fire and Marine Ins. Co.	2,187,166.44			2,187,166.44
Northwestern National Ins. Co.	13,785,791.08	67,200.00		13,852,991.08
Old Colony Ins. Co.	5,729,037.51			5,729,037.51
Orient Ins. Co.	7,681,608.62			7,681,608.62
Pacific Fire Ins. Co.	4,953,169.79			4,953,169.79
Patriotic Ins. Co. of America	1,821,238.94			1,821,238.94
Pennsylvania Fire Ins. Co.	13,960,250.32			13,960,250.32
Peoples National Fire Ins. Co. (a Del. Corp'n)	2,848,716.11			2,848,716.11

Continued

Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
1,364,780.56	422,037.93		77,335.50	906.38	119,035.06	619,314.87	1,998,884.34
1,497,490.33	838,326.67		62,237.08		244,500.00	1,145,063.75	2,720,371.49
4,828,813.08	2,529,451.62		150,728.40		781,937.29	3,462,117.31	7,098,575.04
2,004,930.69	1,503,962.33		73,513.66		3,114.50	1,580,590.49	2,994,724.89
323,664.02	41,119.73		26,189.88		208.61	67,518.22	798,279.22
8,012,161.25	4,957,499.89		561,764.99	1,662.74	292,175.29	5,813,102.91	15,561,435.84
1,362,018.81	456,875.10		82,863.21		196,161.02	735,899.83	2,410,132.16
75,702,629.65	47,877,499.87		2,950,732.32	9,539.94	243,033.18	51,080,805.31	125,355,657.34
533,455.08			43,013.52		20,776.60	63,790.12	837,902.18
6,824,792.64	2,694,734.07		250,650.29	39.26	21,152.09	2,966,575.71	8,162,851.41
75,304,798.60	45,100,238.15		3,838,407.61	3,211.08	1,728,677.71	50,760,534.55	134,698,563.10
341,988.54	183,281.72		14,631.57		400,000.00	597,913.29	1,197,913.29
5,079,173.07	2,601,674.09		164,628.99		66,628.65	2,832,931.73	6,116,504.36
2,624,151.47	1,206,930.53		115,946.62		94,484.10	1,416,361.25	4,884,873.24
6,122,587.99	3,451,699.58		214,551.19	8.05	223,321.78	3,889,580.60	8,224,331.95
1,136,184.95	554,906.75		48,678.41		186,129.10	789,714.26	1,814,265.63
46,715,535.99	34,575,834.45	34,730.36	2,580,879.12	400.64	648,295.10	37,840,139.67	97,809,243.82
7,245,121.70	2,487,672.60	3,693.34	281,413.71	188.46	103,597.57	2,876,565.68	8,569,706.33
10,863,020.25	4,927,245.26		393,289.66		81,851.10	5,402,386.02	12,954,639.65
215,675.94	107,539.01		21,915.67		22,518.38	151,973.06	596,457.63
2,864,170.82	2,076,548.11		154,278.18		565,576.85	2,796,403.14	6,001,345.34
3,063,328.54	1,543,252.91	4,058.32	199,726.39		53,807.53	1,800,845.15	5,939,743.82
2,528,228.05	578,141.40		77,055.82	3,458.90	750,000.00	1,408,656.12	2,796,865.14
2,572,650.59	424,691.09		91,269.02		69,141.76	585,101.87	2,307,724.44
4,332,971.10	1,716,605.66		161,297.84	166.76	14,964.10	1,893,034.36	5,550,307.28
7,649,346.97	1,497,898.72	7,892.90	188,854.35	492.98	44,195.33	1,739,334.28	6,254,720.54
4,097,361.85	2,990,385.31		234,961.27	2,332.96	10,544.37	3,238,223.91	9,134,695.68
6,062,275.72	3,880,970.56		495,012.62	133.25	1,054,453.41	5,431,469.84	14,296,696.68
1,332,467.33	657,837.01		71,562.21	19.38	12,573.21	741,991.81	2,105,920.56
2,627,076.71	1,237,430.24		86,240.02		41,460.00	1,365,130.26	3,460,910.01
2,426,336.59	1,454,334.47		84,448.10			1,538,782.57	3,521,248.50
2,774,135.17	1,353,627.68		114,718.92		350.00	1,468,696.60	3,816,034.05
8,463,576.14	5,402,376.73		623,442.78	3,053.37	72,848.18	6,101,721.06	17,701,958.33
1,891,369.03	41,527.10		41,527.10		111,772.44	153,299.54	1,183,625.78
348,264.96			90,682.94		3,148.50	442,096.40	2,329,905.57
8,532,417.41	375,991.01		206,618.42	333.35	52,180.88	635,123.66	6,134,160.70
37,233,694.06	21,768,821.73		1,486,713.04	1,220.32	294,835.20	23,551,590.29	61,942,824.26
15,083,266.50	9,417,125.55		2,002,568.67	3,033.83	1,227,590.07	12,650,318.12	29,913,163.77
2,666,389.20	1,470,563.02		129,465.86		20,017.27	1,620,046.15	4,054,426.30
3,144,823.97	511,987.16		46,307.92	83.90	2,359.52	560,738.50	1,772,954.30
17,721,896.41	13,230,273.44		660,549.92		549,922.00	14,440,745.36	31,083,379.04
7,625,006.40	4,081,056.51		325,740.58	62.77	105,007.21	4,511,867.07	11,812,307.89
1,985,769.36	960,608.85		47,539.52		1,484,838.11	1,471,768.78	3,657,473.02
842,652.37	237,382.52		39,958.30		517,294.77	794,635.59	1,643,543.88
7,972,479.87	5,120,513.38		588,230.98	1,097.65	864,843.73	6,574,685.74	16,856,296.63
3,981,032.15	2,318,832.52		148,047.49		151,175.92	2,618,055.93	5,816,117.07
12,067,900.60	855,866.85		227,122.30		16.55	1,083,005.70	6,605,613.44
17,066,936.67	11,003,662.85		910,859.52	1,570.60	255,401.39	12,171,494.36	32,412,253.61
1,304,023.15	621,709.30		71,537.18	1,616.28	28.56	694,891.32	2,430,276.14
4,867,303.20	3,631,474.26		352,420.50		76,955.77	4,060,850.53	11,022,036.20
15,792,943.55	10,908,904.93		899,109.45		723,400.01	12,526,414.39	27,815,721.42
3,205,922.41	1,843,611.81		144,436.92		36,470.53	2,024,519.26	5,063,991.17
4,886,394.49	563,327.58		81,941.91		884,858.73	1,530,128.22	3,717,294.66
7,243,120.78	5,106,647.65		645,797.93	2,449.58	27,438.84	5,782,244.00	19,635,235.08
3,926,446.38	2,133,425.41		282,267.56	15.00	31,331.28	2,447,039.25	8,176,076.76
5,375,273.40	2,712,501.80		359,920.28	101.69	54,890.81	3,127,414.58	10,809,023.20
7,641,837.05	3,645,086.11		222,092.67		75,009.70	3,942,188.48	8,895,358.27
1,685,206.49	826,401.85		54,492.95		1,374.70	882,269.50	2,703,508.44
9,814,246.48	6,269,239.62	13,474.14	606,756.88	1,042.70	35,052.50	6,925,565.84	20,885,816.16
2,756,377.08	1,399,501.22		309,010.29		233,906.50	1,942,418.01	4,791,134.12

TABLE 1

Name of Company	Ledger Assets December 31, Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended
Philadelphia Fire & Marine Ins. Co.	4,211,576.99			4,211,576.99
Phoenix Ins. Co.	30,201,604.27			30,201,604.27
Pilot Reinsurance Co. of N. Y.	2,139,565.44			2,139,565.44
Potomac Ins. Co.	2,710,268.48			2,710,268.48
Preferred Risk Fire Ins. Co.	1,072,231.72			1,072,231.72
Presidential Fire and Marine Ins. Co.	1,188,779.84			1,188,779.84
Providence Washington Ins. Co.	11,622,660.27			11,622,660.27
Queen Ins. Co. of America	20,782,557.96	2,000,000.00		22,782,557.96
Reliable Fire Ins. Co.	1,328,769.08			1,328,769.08
Reliance Ins. Co.	3,082,681.24			3,082,681.24
Republic Fire Ins. Co.	1,740,009.52			1,740,009.52
Retailers Fire Ins. Co.	383,628.34			383,628.34
Rhode Island Ins. Co.	4,609,622.70			4,609,622.70
Richmond Ins. Co. of N. Y.	2,342,879.26			2,342,879.26
Rocky Mt. Fire Ins. Co.	640,925.95			640,925.95
Rossia Ins. Co. of America	11,186,814.93	400,000.00		11,586,814.93
Safeguard Ins. Co. of N. Y.	1,887,481.45			1,887,481.45
St. Paul Fire and Marine Ins. Co.	26,555,172.55			26,555,172.55
Savannah Fire Ins. Co.	619,329.46			619,329.46
Security Ins. Co.	9,958,674.07			9,958,674.07
Sentinel Fire Ins. Co.	1,198,982.77			1,198,982.77
South Carolina Ins. Co.	573,406.38			573,406.38
Southern Home Ins. Co.	1,408,679.02	250,000.00		1,658,679.02
Springfield Fire and Marine Ins. Co.	26,656,918.21			26,656,918.21
Standard American Fire Ins. Co. ¹				
Standard Fire Ins. Co.	2,940,846.70			2,940,846.70
Star Ins. Co. of America	4,624,968.41			4,624,968.41
Stuyvesant Ins. Co. ²				
Superior Fire Ins. Co.	4,905,281.25			4,905,281.25
Transcontinental Ins. Co. (a N. Y. Corp'n)	1,237,650.29			1,237,650.29
Travelers Fire Ins. Co.	9,518,286.72	500,000.00		10,018,286.72
Twin City Fire Ins. Co.	1,489,938.75			1,489,938.75
United American Ins. Co. of Pa.	1,151,951.48			1,151,951.48
United Firemen's Ins. Co.	3,144,697.98			3,144,697.98
United States Fire Ins. Co.	23,406,141.28			23,406,141.28
United States Merchants and Shippers Ins. Co.	5,277,311.38			5,277,311.38
Utah Home Fire Ins. Co.	1,819,168.21			1,819,168.21
Victory Ins. Co. of Philadelphia	2,746,983.90			2,746,983.90
Virginia Fire and Marine Ins. Co.	3,217,543.21			3,217,543.21
Westchester Fire Ins. Co.	12,210,049.95			12,210,049.95
Western Fire Ins. Co.	623,753.66			623,753.66
Wheeling Fire Ins. Co.	845,314.44			845,314.44
World Fire and Marine Ins. Co.	2,874,650.67			2,874,650.67
Total Non-Iowa Stock Companies	\$ 1,434,191,329.65	\$20,142,520.00		\$ 1,454,333,849.65
Total Iowa Stock and Mutual Co's	16,277,487.61	55,300.00		16,332,787.61
Total Non-Iowa Mutual Companies	54,042,033.69		\$ 26,425.00	54,068,458.69
Total United States Branch Co's	245,050,576.65		100,000.00	245,150,576.65
Total All Companies	\$ 1,749,561,427.60	\$20,197,820.00	\$ 126,425.00	\$ 1,769,622,872.60

^bRed figure.¹A New York stock company, not a U. S. branch.²Withdrawn from this state.³Consolidated with the Standard Federal Fire Insurance Company.⁴Name changed to St. Paul Mutual Insurance Company.

Continued

Gross Premiums Written	Net Premiums	Gross Premiums on Perpetual Risks	Interest and Rents	Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
7,185,409.65	1,921,100.67	3,312.00	160,149.10	12.03	29,459.47	2,114,033.27	6,325,610.26
27,922,905.57	12,059,448.32		1,679,774.50	2,154.36	628,237.32	14,369,614.50	44,571,218.77
1,688,452.40	1,513,638.11		97,622.27		983.75	1,612,244.13	3,751,809.57
1,880,539.71	1,636,677.99		130,893.02		3,819.71	1,771,390.72	4,481,659.26
558,523.60	559,679.39		65,335.14		180.90	625,195.43	1,697,427.15
1,453,214.64	590,954.22		62,048.17		10,334.08	663,336.42	1,852,116.26
12,105,145.53	7,169,505.37		742,321.85	170.43	157,608.07	8,069,605.72	19,692,265.90
16,394,644.28	9,678,301.18		847,730.90	22.55	207,966.81	10,734,021.44	33,516,579.40
516,073.34	339,498.88		57,280.39	137.50	25,624.85	422,541.62	1,751,310.70
1,810,604.26	912,321.90	255.71	129,313.46	21.50	66,868.55	1,108,781.12	4,191,462.36
1,967,531.20	426,695.96		79,759.23	1,861.19	11,142.66	519,459.04	2,259,468.56
571,811.49			18,900.74		11,751.35	30,652.09	414,280.43
6,578,756.28	2,863,596.30		195,756.17		29,826.24	3,089,178.71	7,698,801.41
1,542,411.61	1,706,685.68		126,783.39		98,781.02	1,932,250.09	4,275,129.35
261,590.08	72,432.34		47,683.42	780.80	8,532.18	129,428.74	770,354.65
16,229,150.47	10,611,706.12		566,611.78		1,106,047.23	12,284,365.13	23,871,180.06
1,331,312.57	607,131.70		86,197.36		22,525.87	715,854.93	2,603,336.38
24,645,274.39	15,569,593.46		1,167,492.84	3,315.62	73,806.11	16,814,208.03	43,369,380.58
854,765.05	513,555.79		29,180.74		621,865.46	6,680,532.42	1,241,194.92
19,334,157.78	5,983,769.35		428,397.93	2,283.75	266,081.39	6,680,532.42	16,639,206.49
1,113,471.67	431,945.81		52,709.72			484,655.53	1,683,638.39
745,071.75	433,142.81		28,216.14		28.75	461,387.70	1,034,794.08
1,412,807.02	1,001,925.34		46,965.10		232,180.35	1,281,070.79	2,939,749.81
35,731,069.62	16,681,129.57		1,147,498.86	805.45	144,782.54	17,974,216.42	44,631,134.63
2,328,074.86	1,094,772.67		130,651.74	460.46	19,275.44	1,245,160.31	4,186,007.01
5,471,147.25	1,954,945.66		174,526.05	297.30	86,730.94	2,216,499.95	6,841,468.36
8,463,530.75	1,116,226.92		205,589.30	871.73	1,700.00	1,324,387.95	6,229,669.20
4,129,277.50	869,451.47		55,202.97		20,523.75	945,178.19	2,182,828.48
13,006,647.41	9,018,402.50		328,700.79	3.63	2,000,983.75	11,348,090.67	21,366,377.39
4,154,955.32	474,485.05		61,763.24	555.30	796,768.35	1,333,572.54	2,823,511.29
958,809.49	579,400.21		61,806.28		13,482.50	654,688.90	1,806,640.47
1,578,797.47	1,245,250.31	2,898.76	134,392.29		97,172.00	1,479,713.36	4,624,411.34
26,397,595.10	15,786,898.42		1,336,335.99		1,401,042.77	18,524,277.18	41,930,418.46
9,433,773.36	3,983,015.75		234,205.16		194,460.97	4,411,681.88	9,688,993.26
838,571.66	492,831.60		96,353.33	50.00	1,235.17	590,470.10	2,409,638.31
1,237,052.48	912,229.48		116,014.23	57.04	31,048.75	1,059,349.50	3,806,333.40
1,282,761.32	1,283,037.23		151,202.90	105.68	29,538.70	1,463,884.51	4,681,427.72
12,968,377.07	7,346,725.11		533,513.54	1,725.51	462,977.24	8,344,941.40	20,554,991.35
273,555.97	101,794.77		25,857.47			127,652.24	751,405.93
671,878.88	457,334.98		42,429.96		990.25	509,755.19	1,346,069.61
4,270,610.90	1,565,205.98		98,151.23	52.03	70,165.40	1,733,574.64	4,608,225.31
11,401,747,558.47	7,754,228,587.56	\$128,521.06	\$67,822,636.63	\$ 93,428.46	\$57,221,315.88	\$ 879,494,490.19	\$2,333,828,339.84
14,377,234.91	9,021,517.63		713,884.23	937.50	731,377.08	10,467,716.44	26,806,504.05
45,489,537.63	42,892,056.41		2,479,743.52	12,491.61	919,992.25	46,304,283.79	100,319,892.48
27,107,942.32	144,646,929.53	4,744.74	10,297,004.63	7,856.28	8,847,734.50	163,804,269.68	408,754,846.63
\$1,738,622,273.33	\$950,789,091.13	\$133,266.40	\$81,313,269.01	\$114,713.85	\$67,720,419.71	\$1,100,070,760.10	\$2,869,703,582.70

TABLE 3—FIRE INSURANCE COMPANIES

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervisors' Expense
IOWA MUTUAL COMPANIES				
Druggists Mutual Ins. Co. of Iowa	\$ 377,030.59	\$ 57,703.90	\$ 6,219.28	\$ 9,265.50
Farmers Union Mutual Ins. Co.	225,204.77	16,150.10	20,576.45	19,222.31
Iowa Automobile Mutual Ins. Co.	235,994.75	27,053.36	28,635.56	5,166.33
Iowa Hardware Mutual Ins. Co.	347,889.27	39,639.04	447.90	1,147.08
Iowa Mutual Ins. Co.	1,391,811.22	315,267.43	143,243.97	15,418.64
Iowa State Ins. Co. (Mutual)	2,958,331.87	574,583.00	196,635.39	36,209.46
Mill Owners Mutual Fire Ins. Co.	4,319,350.78	768,152.28	229,448.49	83,429.25
Retail Merchants Mutual Ins. Co.	117,245.06	22,376.73	5,202.80	2,925.65
Western Grain Dealers Mutual Fire Ins. Co.	306,800.40	84,585.17	95,250.84	15,427.43
Total Iowa Mutual Companies	\$ 10,279,158.71	\$ 1,905,511.01	\$ 625,159.03	\$ 186,151.76
IOWA STOCK COMPANIES				
Dubuque Fire and Marine Ins. Co.	\$ 6,552,230.25	\$ 927,899.09	\$ 643,172.87	\$ 45,562.34
Inter-Ocean Reinsurance Co.	4,347,279.16	563,868.94	443,029.15	6,467.46
Iowa Fire Insurance Co.	555,866.40	58,039.03	35,914.87	11,412.98
Iowa National Fire Ins. Co.	1,542,672.30	91,108.91	74,863.00	15,367.29
Security Fire Ins. Co.	2,066,463.56	152,547.09	133,584.25	49,262.84
Standard Federal Fire Ins. Co.	1,456,833.67	112,590.77	62,366.67	7,992.16
Total Iowa Stock Companies	\$ 16,521,345.34	\$ 1,906,053.83	\$ 1,392,030.81	\$ 126,364.99
Total Iowa Stock and Mutual Co's	\$ 26,800,504.05	\$ 3,811,564.84	\$ 2,018,089.84	\$ 322,516.75
OTHER THAN IOWA MUTUAL COMPANIES				
Allied American Mutual Auto Ins. Co.	\$ 715,931.73	\$ 40,173.75	\$ 11,474.27	\$ 508.23
American Mutual Ins. Co.	685,744.05	172,831.59	74,879.40	2,458.97
Berkshire Mutual Fire Ins. Co.	1,158,218.38	229,568.30	112,818.79	4,684.82
Cambridge Mutual Fire Ins. Co.	521,686.88	73,295.30	27,253.71	4,765.90
Central Manufacturers Mutual Ins. Co.	5,769,723.65	954,714.55	444,716.26	11,237.06
Citizens Fund Mutual Fire Ins. Co.	719,605.60	121,767.01	25,326.60	769.96
Farmers Fire Ins. Co.	2,819,559.60	396,431.01	216,607.74	25,960.51
Fitchburg Mutual Fire Ins. Co.	1,295,135.58	218,996.57	119,355.37	5,717.21
Grain Dealers Nat'l Mut. Fire Ins. Co.	3,452,378.67	724,931.74	101,148.86	98,898.49
Hardware Dealers Mutual Ins. Co.	5,636,643.64	922,179.20	253,364.76	10,229.18
Implement Dealers Mutual Fire Ins. Co.	952,257.56	150,637.87	33,033.40	13,469.86
Indiana Lumbermen's Mutual Ins. Co.	3,253,639.03	420,641.07	57,627.17	745.06
Lumbermen's Mutual Ins. Co.	3,772,942.07	635,725.14	208,461.97	55,068.49
Lumber Mutual Fire Ins. Co.	3,893,131.54	389,353.88	76,357.90	368.62
Merrimack Mutual Fire Ins. Co.	1,952,526.28	328,921.37	191,744.02	14,256.65
Michigan Millers Mutual Fire Ins. Co.	5,608,294.58	993,839.08	385,112.58	100,177.64
Millers Mutual Fire Ins. Ass'n of Illinois	2,991,603.88	433,071.64	102,846.93	55,140.65
Millers Mutual Fire Ins. Co. of Texas	1,967,449.84	446,833.00	31,105.42	61,553.84
Millers National Ins. Co.	7,296,121.11	1,114,771.96	666,690.62	90,746.91
Minnesota Implement Mutual Fire Ins. Co.	5,409,558.50	854,494.45	242,592.40	11,010.99
National Implement Mutual Ins. Co.	1,680,484.92	296,683.50	68,947.41	1,738.72
National Retailers Mutual Ins. Co.	1,246,245.28	200,797.45	56,751.98	24,672.79
Nebraska Hardware Mutual Ins. Co.	382,590.66	64,619.80	1,241.53	8,317.29
Northwestern Mutual Fire Ass'n	8,328,609.72	1,911,009.86	293,605.86	566,458.14
Ohio Farmers Insurance Co.	8,405,202.16	1,488,648.19	886,519.16	127,046.88
Ohio Hardware Mutual Ins. Co.	1,269,139.21	270,054.45	68,640.46	7,377.48
Ohio Miller's Mutual Ins. Co.	1,000,770.79	185,762.86	51,048.83	10,209.55
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	3,589,499.95	341,958.42	67,259.84	28,890.04
Pennsylvania Millers Mut. Fire Ins. Co.	2,161,982.31	304,072.78	51,832.74	28,890.04
Retail Druggists Mutual Fire Ins. Co.	481,873.70	42,903.27	817.48	23,231.81
Retail Hardware Mutual Fire Ins. Co.	6,398,024.78	806,266.35	165,632.19	73,254.38
St. Paul Mutual Hail and Cyclone Ins. Co.	263,165.57	15,605.27	54,643.40	3,659.76
Security Mutual Fire Ins. Co.	359,768.27	73,437.87	14,786.17	10,181.62
Tri-State Mutual Grain Dealers Ins. Co.	260,069.00	31,838.96		4,921.95

DISBURSEMENTS FOR YEAR 1927

DISBURSEMENTS							
Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
17,798.14	2,263.00	927.92	64,608.45		11,878.78	170,665.06	206,365.53
9,226.90	1,532.56		617.36		10,014.02	77,339.73	147,865.04
14,151.44	1,590.05			224.94	6,415.79	83,177.47	152,817.28
22,611.43	191.43	1,014.73	50,645.46		7,358.66	123,055.73	224,333.54
58,440.25	5,424.16	2,661.23	35,909.16	363.38	34,302.48	611,030.70	780,780.52
69,778.00	17,633.62	1,055.11		5,524.15	71,614.43	973,033.18	1,085,298.69
114,941.08	43,241.08	8,139.18	497,514.26	535.38	92,401.59	1,836,902.59	2,482,448.19
11,104.50	761.15		11,480.92	301.00	5,832.45	59,985.20	57,259.86
29,337.27	3,061.93		38,605.42	497.52	17,997.33	173,261.23	133,539.17
357,489.01	75,698.98	13,798.17	699,381.03	7,446.37	257,815.53	4,108,450.89	6,170,707.82
67,095.48	105,911.66	1,455.33	100,000.00	1,254.62	238,792.49	2,181,443.78	4,420,786.47
61,850.96	25,016.55	24,623.33	80,000.00	22,733.89	112,871.33	1,340,461.63	3,006,817.53
22,576.00	5,123.02	4,460.71	10,000.00	194.73	14,307.91	162,029.25	393,837.15
39,834.93	12,228.22	11,588.22	40,000.00	77.36	48,779.00	324,846.93	1,217,825.37
43,171.81	26,643.97	10,928.84	36,000.00	5,825.35	43,375.13	501,339.28	1,565,124.28
23,588.98	11,809.36			2,057.26	94,004.93	314,500.13	1,142,333.54
249,118.16	186,822.78	53,056.43	266,000.00	32,143.21	552,130.79	4,774,621.00	11,746,724.34
596,007.17	262,521.76	66,854.60	965,381.03	39,589.58	809,946.32	8,883,071.89	17,917,432.16
35,032.26	4,553.34		7,000.00	25.15	77,513.21	177,270.21	538,661.52
39,875.84	9,742.93	106.25	8,378.03		31,213.91	339,486.92	346,257.13
45,524.03	12,502.34	260.11	89,666.25	689.04	33,723.09	529,386.77	628,831.61
13,120.57	3,187.40	103.15	48,037.34		31,541.12	201,334.49	320,352.89
115,983.15	42,358.28	14,146.68	681,686.36		156,174.91	2,421,017.85	3,348,705.80
31,806.99	3,101.98	613.32	78,969.79	720.93	31,130.16	294,205.73	425,399.87
33,733.55	22,904.80	1,899.16		2,322.00	55,645.02	760,533.79	2,059,025.81
61,825.45	12,238.75	11,295.67	125,423.00		38,027.42	592,879.50	702,256.08
129,708.57	27,407.35	735.81	86,718.28		113,005.37	1,273,549.47	2,178,829.20
122,827.90	47,187.44	42,983.82	1,175,436.52	42.63	123,585.34	2,698,536.79	2,938,106.85
31,727.31	4,892.99		210,920.58		32,048.91	476,731.01	475,526.55
100,409.43	18,125.94	21,329.29	496,647.08		55,063.55	1,170,048.59	2,083,590.44
118,883.11	42,841.71	12,583.82	151,290.49	162.35	96,875.56	1,752,781.64	2,020,160.43
96,931.55	18,976.48	8,376.00	511,244.09	3,532.87	67,303.23	1,172,534.62	2,720,596.92
64,184.72	14,511.17		108,704.44		155,568.67	877,891.04	1,074,635.24
169,122.58	29,163.19	2,125.87	195,221.80		225,417.21	2,001,179.95	3,517,114.63
65,087.39	20,655.76	3,100.24	434,567.67	2,164.04	128,781.30	1,245,365.62	1,746,238.26
86,231.93	14,143.25	3,671.92	253,465.89		59,260.57	946,265.22	1,021,184.62
172,196.30	66,100.10	5,267.73	36,445.85	657.30	214,281.20	2,367,157.37	4,928,963.74
116,428.11	43,249.43	16,158.79	1,112,366.56	47.08	132,896.47	2,529,244.28	2,880,314.22
59,603.71	16,206.51		303,404.06	102.55	92,130.67	838,907.13	841,577.79
57,193.98	10,704.74		131,417.54	344.22	80,998.79	562,881.49	683,363.79
15,118.83	170.91		61,738.98		13,386.71	164,593.99	217,996.67
349,907.49	91,658.27	2,621.07	942,070.28	1,751.55	268,770.13	4,418,852.65	3,909,757.07
304,344.42	98,629.03	16,370.90		22,226.90	282,044.99	3,125,830.27	5,279,371.89
31,795.90	12,842.05	691.19	211,314.27		22,611.29	625,327.09	643,812.12
52,453.56	18,407.56	3,593.34	168,360.29	4,251.84	161,170.60	655,258.43	345,512.36
89,067.16	16,070.44	3,139.86	390,784.11	54.52	77,764.99	986,099.34	2,603,400.61
57,022.98	12,923.62		65,359.29		66,819.97	586,924.42	1,575,057.89
17,071.50	2,410.08		68,636.88		22,678.70	177,749.72	304,123.98
140,491.45	44,046.13	19,275.18	1,210,047.20	46.31	134,916.69	2,683,975.83	3,714,048.95
18,787.33	3,844.26				9,442.12	105,482.14	157,683.43
18,001.72	1,721.16	686.59	40,819.44		17,115.43	176,250.00	183,518.27
9,144.80	1,079.94		34,047.41		4,325.41	85,357.78	174,711.22

TABLE 1

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expense
Union Fire Insurance Co.	1,344,059.14	211,517.72	112,261.53	36,959.06
United Mutual Fire Ins. Co.	3,276,254.85	469,426.20	38,426.29	85,420.62
Total Other Than Iowa Mutual Co's	\$ 100,319,892.48	\$ 16,427,181.48	\$ 5,314,932.53	\$ 1,001,706.80
UNITED STATES BRANCHES				
Atlas Assurance Co., Ltd.	\$ 11,452,180.56	\$ 2,005,453.59	\$ 842,819.06	\$ 214,449.96
Baltica Insurance Co., Ltd.	4,162,177.54	773,735.31	469,790.08	179.58
British America Assurance Co.	5,103,011.38	797,610.18	532,751.12	41,531.12
British General Ins. Co., Ltd.	2,542,583.83	391,681.52	200,967.97	42,716.17
Caledonian Ins. Co.	7,655,800.04	1,384,385.89	830,682.12	62,549.78
Christiania General Ins. Co.	8,570,403.75	1,801,205.46	1,294,980.05	100.00
Commercial Union Assur. Co., Ltd.	26,323,023.13	5,403,739.20	2,380,286.64	370,875.36
Eagle, Star and British Dominions Ins. Co.	10,176,622.69	2,345,726.14	1,100,086.95	53,461.61
Indemnity Mutual Marine Assurance Co.	2,174,983.11	473,926.08	233,035.35	696.16
Jupiter General Ins. Co., Ltd.	1,301,096.58	223,429.62	128,814.12	
Kyodo Fire Ins. Co., Ltd.	1,766,842.50	274,467.03	331,801.28	
Law, Union and Rock Ins. Co., Ltd.	3,778,205.24	451,008.63	215,917.69	54,445.89
Liverpool and London and Globe Ins. Co., Ltd.	29,893,043.59	5,246,258.77	2,214,462.32	567,031.66
London and Lancashire Ins. Co., Ltd.	13,070,399.65	1,556,397.45	634,432.85	175,736.33
London and Scottish Assur. Corp., Ltd.	3,398,613.63	773,635.27	277,040.39	32,026.74
London Assurance Corporation	13,858,683.21	2,329,000.50	1,089,812.38	204,830.14
Netherlands Insurance Co.	2,444,067.49	383,674.26	173,766.47	17,080.77
New India Assurance Co., Ltd.	2,063,034.21	489,974.40	231,218.52	
North British & Mercantile Ins. Co.	25,368,797.72	4,093,824.79	2,142,059.19	260,725.00
Northern Assurance Co.	14,869,219.86	2,573,759.58	1,061,358.29	291,787.18
Norwich Union Fire Ins. Society	11,930,358.05	2,066,182.66	899,349.62	233,114.05
Palatine Ins. Co.	6,587,585.46	1,280,986.34	351,032.70	78,341.50
Pearl Assurance Company, Ltd.	3,361,362.24	347,527.49	884,038.91	315.88
Phoenix Assurance Co.	13,182,305.61	1,987,814.14	890,551.08	227,982.59
Prudential Re and Coinsurance Co., Ltd.	14,571,964.00	3,319,059.92	2,051,632.77	539.50
Prudential Ins. Co. of Great Britain (Located in N. Y.)	5,486,507.22	1,115,172.51	660,885.27	23.00
Reinsurance Company "Salamandra"	9,883,959.42	2,440,421.30	1,321,217.64	1,655.37
Royal Exchange Assurance	8,690,588.02	1,371,122.18	688,717.39	131,304.57
Royal Insurance Co.	39,019,350.26	6,257,602.03	2,757,474.71	513,936.94
Scottish Union and Nat'l Ins. Co.	14,232,190.53	1,881,034.10	938,932.24	114,910.30
Skandia Ins. Co.	3,976,915.06	707,629.88	513,892.06	
Skandinavia Ins. Co.	2,149,454.22	219,791.96	211,115.00	
State Assurance Co., Ltd.	2,615,802.97	530,142.53	224,297.71	36,635.21
Sun Insurance Office	14,274,835.86	2,136,402.25	997,964.72	152,636.68
Svea Fire and Life Ins. Co.	4,788,922.42	812,149.41	460,906.25	60,015.43
Swiss Reinsurance Co.	12,255,450.22	2,607,558.90	1,919,213.14	
Tokio Marine and Fire Ins. Co.	11,724,754.83	1,476,131.98	963,150.33	447.34
Union and Phenix Espanol Ins. Co.	3,685,702.97	850,393.27	386,364.65	
Union Assurance Society, Ltd.	5,101,913.80	1,005,235.25	393,865.03	88,153.85
Union Fire Ins. Co.	3,459,573.32	761,691.47	374,292.14	47,372.55
Union Ins. Society of Canton, Ltd.	6,565,247.34	1,025,575.14	1,101,571.34	22,407.25
Urbaine Fire Ins. Co.	12,169,292.07	2,841,952.19	1,715,516.38	21,140.34
Western Assurance Co.	8,163,165.90	1,276,405.98	809,176.38	55,436.29
World Auxiliary Ins. Corp., Ltd.	904,854.74	228,404.12	25,521.16	
Total United States Branch Co's	\$ 406,754,846.33	\$ 72,379,280.67	\$ 36,723,619.38	\$ 4,176,699.54
NON-IOWA STOCK COMPANIES				
Aetna Insurance Company	\$ 73,264,806.92	\$ 13,485,427.04	\$ 6,270,498.93	\$ 1,349,024.44
Agricultural Ins. Co.	18,486,287.01	2,837,686.79	1,521,678.63	291,710.27
Allemanian Fire Ins. Co.	6,675,058.94	1,054,853.53	503,903.36	144,062.03
Alliance Insurance Co.	11,522,596.06	1,869,457.26	840,083.82	129,810.99
American Alliance Ins. Co.	8,690,536.52	647,586.48	493,282.76	

Continued

Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
63,525.29	11,028.61	2,164.94	51,666.94	1,046.04	56,638.23	546,808.39	797,250.75
143,325.93	25,959.29		384,415.55	2,606.29	140,182.56	1,289,762.73	1,986,492.12
\$ 1,355,544.19	\$ 825,047.23	\$ 193,300.65	\$ 10,275,772.32	\$ 42,793.61	\$ 3,310,093.50	\$ 40,947,462.26	\$ 59,372,430.22
390,939.57	154,956.17			\$ 10,000.00	\$ 884,514.37	\$ 4,503,132.66	\$ 6,949,047.90
22,620.20	3,288.74			123,566.74	222,419.42	1,625,600.07	2,536,577.47
70,573.28	64,884.93				351,359.17	1,858,709.80	3,244,301.58
73,829.94	38,010.37			35,618.80	286,888.56	1,069,713.33	1,472,870.50
194,094.09	109,685.63				472,275.45	3,053,672.96	4,602,127.08
34,863.82	3,711.34				356,190.06	3,491,050.73	5,079,353.02
665,172.52	371,014.05	\$ 77,215.19		15,575.16	1,975,864.08	11,289,742.20	15,033,280.93
171,118.92	124,458.84				486,848.97	4,281,701.45	5,894,921.24
3,702.61	27,095.22			231.45	77,820.51	816,497.38	1,358,485.73
	5,167.64				118,029.40	475,440.78	825,655.80
	1,478.91				60,742.64	668,489.86	1,098,352.64
82,573.64	55,989.98			13.20	153,397.88	1,013,346.91	2,764,858.33
1,191,570.33	421,654.27	74,330.04		16,314.29	2,070,169.98	11,801,791.66	18,091,251.93
343,139.43	196,988.32			773.81	1,121,640.29	4,029,165.48	9,041,234.17
38,689.30	52,652.38			2,651.27	66,535.66	1,263,231.01	2,135,382.62
421,570.77	203,238.26			4,431.45	994,566.01	5,247,449.51	8,611,233.70
35,233.69	21,774.87			240.86	226,565.48	858,336.40	1,585,731.09
5,670.57	1,491.84				12,664.55	741,019.88	1,322,014.33
632,602.74	329,291.96			5,496.42	2,499,896.05	9,983,896.24	15,384,901.48
305,246.07	241,103.59	57,041.08		6,482.25	894,026.04	5,630,804.08	9,238,415.78
363,717.94	177,276.69	10,285.13		1,837.14	681,271.47	4,433,034.00	7,497,324.05
137,509.18	76,295.15			355.28	347,082.70	2,271,692.85	4,315,892.61
22,267.03	2,798.27				15,484.66	1,272,432.24	2,088,930.00
368,122.02	156,999.17	4,631.91		2,164.67	862,140.02	4,500,406.20	8,681,899.41
37,359.91	51,682.92				143,049.60	5,603,224.62	8,968,739.38
25,211.87	59,840.47				34,200.09	1,898,423.21	3,588,084.01
25,782.74	4,440.88				301,947.08	4,185,465.01	5,698,494.41
190,908.47	111,889.52			202.54	435,693.43	2,929,833.40	5,760,754.62
1,255,153.73	661,525.48	56,007.83		10,900.76	3,117,730.20	14,630,391.68	24,388,958.58
206,243.03	219,737.09	5,824.73		1,165.75	1,684,641.73	5,152,488.97	9,079,701.56
7,970.09	1,772.51				207,003.72	1,498,268.26	2,478,616.80
15,410.02	40,592.90				12,512.36	499,423.14	1,050,031.08
68,201.84	41,908.06				105,003.57	1,006,188.92	1,609,614.05
335,909.92	223,416.77			4,614.77	2,365,913.39	6,236,858.50	8,037,977.36
81,877.23	73,806.92				185,894.61	1,674,649.85	3,114,272.57
19,888.38	8,515.47				112,996.93	4,068,172.82	7,587,277.40
2,404.49	1,352.55			18.40	160,392.25	2,609,897.34	9,120,857.49
	762.85				296,169.37	1,533,690.14	2,152,012.83
150,214.87	83,737.42			265.25	297,981.95	2,019,453.62	3,082,460.27
64,394.70	45,000.21			101.23	88,774.76	1,381,627.06	2,077,946.26
252,143.11	75,720.89			1,040.59	851,690.54	2,127,006.18	4,438,241.16
86,204.21	65,977.27				316,897.16	5,047,687.55	7,121,604.52
123,822.60	75,667.59			158,000.60	423,545.87	2,922,055.47	5,241,110.43
	1,269.78				44,570.52	290,765.58	605,089.16
\$ 8,926,914.13	\$ 4,689,924.14	\$ 285,335.91		\$ 402,062.68	\$ 26,515,092.55	\$ 154,098,929.00	\$ 254,655,917.33
\$ 1,677,618.03	\$ 924,048.79	\$ 46,121.90	\$ 1,200,000.00	\$ 40,837.68	\$ 1,797,887.22	\$ 26,791,464.03	\$ 46,473,342.89
285,749.90	102,813.95	9,665.87	760,000.00	8,188.72	588,638.74	6,466,132.87	12,020,154.14
110,792.68	76,948.02	14,357.00	100,000.00	2,007.41	141,946.67	2,148,860.70	4,526,198.24
258,245.72	108,177.73		200,000.00	1,037.84	314,169.48	3,520,982.84	8,061,613.82
15,025.00	91,006.27		320,000.00		22,786.50	1,589,687.01	7,100,839.57

TABLE 1

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expense
American Central Ins. Co.	13,405,063.15	2,743,907.22	1,138,810.91	213,945.47
American Druggists Fire Ins. Co.	2,006,062.87	106,054.91	19,076.80	21,756.32
American Eagle Fire Ins. Co.	19,002,807.64	2,885,217.16	1,419,488.46	233,130.65
American Equitable Assurance Co.	8,742,052.85	1,194,485.16	925,524.45	1,520.00
American Ins. Co.	40,719,342.84	6,958,641.45	3,236,563.79	448,545.49
American National Fire Ins. Co.	1,950,116.00	290,372.64	161,076.23	29,325.34
American Reserve Ins. Co. (a N. Y. Corp'n)	5,129,665.80	1,117,643.55	624,471.40	7,575.79
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	2,070,338.71	85,976.08	47,953.72	8,165.34
Atlantic Fire Ins. Co.	931,512.94	124,882.98	57,908.99	11,922.77
Automobile Ins. Co.	33,355,124.06	10,443,974.78	1,333,264.03	590,306.33
Baltimore American Ins. Co. of N. Y.	7,085,914.19	843,339.22	577,689.78	66,584.22
Bankers and Shippers Ins. Co. of N. Y.	8,937,319.40	1,376,243.93	877,598.96	58,162.29
Boston Insurance Co.	22,598,777.88	3,826,969.63	1,691,215.26	186,292.39
Buffalo Insurance Co.	7,533,739.78	954,633.75	563,849.00	56,180.83
California Insurance Co.	7,619,481.48	1,226,951.15	639,146.83	116,683.74
Camden Fire Ins. Assn.	16,227,260.33	2,522,038.55	1,510,135.53	175,029.25
Capital Fire Ins. Co. (a N. H. Corp'n)	695,696.93	76.61	77.99	77.99
Carolina Ins. Co.	2,489,908.78	198,183.48	143,346.57	9,601.92
Central States Fire Ins. Co.	408,820.08	772.84		27.14
Chicago Fire and Marine Ins. Co.	4,188,610.71	703,484.08	404,797.06	81,774.96
Citizens Insurance Co.	1,838,316.77	289,993.18	134,035.81	28,466.34
City of New York Insurance Co.	8,352,040.82	1,514,013.00	770,426.55	81,642.58
Columbia Fire Ins. Co.	2,179,108.89	186,320.58	95,961.18	9,074.55
Columbia Insurance Co.	4,028,582.31	509,553.68	245,733.76	41,305.80
Columbian Nat'l Fire Ins. Co.	2,496,281.14	345,357.76	216,312.45	31,779.15
Commerce Insurance Co.	5,444,311.69	653,380.66	394,692.47	14,815.30
Commercial Union Fire Ins. Co.	4,008,445.42	801,327.85	245,777.82	55,681.26
Commonwealth Ins. Co. of N. Y.	9,684,696.47	1,400,439.09	851,468.66	102,197.66
Concordia Fire Ins. Co.	6,486,159.37	1,248,408.55	731,792.95	70,920.96
Connecticut Fire Ins. Co.	24,054,346.48	3,531,897.45	1,702,648.18	303,230.99
Continental Insurance Co.	111,990,528.70	12,194,126.18	5,904,111.93	878,702.65
County Fire Ins. Co.	2,879,074.50	410,015.75	201,279.78	65,333.91
Detroit Fire and Marine Ins. Co.	5,782,696.10	700,324.13	433,238.81	42,185.94
Detroit National Fire Ins. Co.	782,609.35	76,473.99	38,239.45	25,127.36
Dixie Fire Ins. Co.	3,257,064.36	958,442.16	363,323.42	72,633.19
Eagle Fire Company of N. Y.	2,192,333.95	199,138.23	101,793.34	28,436.12
Eagle Fire Ins. Co.	8,135,002.74	1,221,367.03	1,108,105.04	472.10
East and West Ins. Co. of New Haven	2,529,073.83	279,938.45	129,034.23	
Employers Fire Ins. Co.	5,498,432.60	1,042,535.11	597,333.64	49,001.00
Equitable Fire and Marine Ins. Co.	6,443,532.19	706,379.49	352,529.63	59,528.14
Equitable Fire Insurance Co.	1,366,682.30	113,445.43	43,756.36	8,787.38
Equity Fire Ins. Co.	1,124,142.43	65,505.34	21,073.34	7,500.00
Eureka Security Fire and Marine Ins. Co.	3,660,062.74	418,890.86	346,837.41	20,135.63
Excelsior Insurance Co. of N. Y.	822,494.16	82,054.25	57,989.55	8,413.61
Export Insurance Co. (a N. Y. Corp'n)	3,401,628.80	159,750.61	172,054.79	390.00
Federal Insurance Co. (a N. J. Corp'n)	14,667,472.46	1,479,683.11	1,040,554.35	2,319.31
Federal Union Ins. Co.	2,907,034.79	320,801.06	160,866.22	30,243.82
Fidelity-Phenix Fire Ins. Co.	84,752,291.99	10,795,672.64	5,123,630.19	758,642.46
Fire Association of Philadelphia	33,405,639.12	5,175,324.21	2,213,385.45	355,241.64
Fireman's Fund Ins. Co.	52,081,086.65	10,655,182.17	4,200,318.59	823,165.21
Firemen's Insurance Co.	56,064,341.77	7,147,187.33	6,782,020.42	531,607.29
Fire Reassurance Co. of N. Y. (a N. Y. Corp.)	6,386,845.77	1,862,013.86	907,002.92	9,583.86
First American Fire Ins. Co.	4,228,354.79	270,540.51	160,013.72	34,288.91
Franklin Fire Ins. Co. (a Pa. Corp'n)	15,852,603.71	2,284,936.55	1,418,163.49	126,682.90
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	1,694,533.60	130,184.17	90,077.52	14,889.13
General Exchange Ins. Corp'n	16,630,683.52	4,087,518.84	18,287.28	47,961.72
Georgia Home Ins. Co.	1,541,066.36	273,247.21	151,419.44	16,665.59
Girard Fire and Marine Ins. Co.	7,228,780.24	1,053,356.92	191,676.84	70,920.50

Continued

Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
214,538.75	194,088.89		100,000.00	2,506.19	489,579.32	5,097,376.75	8,307,686.40
49,158.39	36,861.69	2,748.75	60,000.00		49,324.31	344,981.18	1,751,081.69
323,495.29	166,338.58		140,000.00	3,560.93	529,889.19	5,701,180.26	13,301,627.38
1,520.00	65,185.95		542,652.99	5,300.24	275,238.43	3,009,907.22	5,732,145.63
900,546.20	404,133.78	68,849.16	800,000.00	12,636.21	1,127,701.03	13,966,617.11	26,752,725.73
54,064.27	11,953.99		25,000.00	1,133.36	57,296.63	630,822.46	1,319,293.60
7,463.13	5,381.71		154,858.01		70,295.26	2,057,688.85	3,071,976.95
21,825.92	25,352.95			77.62	34,679.19	224,028.82	1,846,309.80
35,008.05	8,238.36		10,964.80	2,879.61	28,253.39	232,238.95	649,273.99
356,077.70	331,300.79	1,171.47		16,632.23	1,114,061.91	14,186,689.44	19,168,434.62
124,300.15	60,768.21	1,585.67	180,000.00	602.90	159,173.51	2,014,043.96	5,071,870.23
242,890.76	106,240.88		140,000.00		490,303.81	3,291,440.63	5,645,878.77
584,336.59	190,045.00	38,395.48	340,000.00	16,968.71	540,343.91	7,414,567.08	15,184,210.80
111,857.99	60,552.35	40,277.26	130,000.00	1,720.36	157,504.07	2,076,575.61	5,457,164.17
223,863.01	101,345.26	40,933.55	100,000.00	1,264.72	319,805.00	2,770,083.26	4,849,398.22
392,040.65	144,627.63	11,482.06	380,641.95	2,108.07	329,927.05	5,378,030.84	10,849,229.49
3,523.14	6,051.23		22,400.00	7.92	9,775.28	46,758.95	648,937.98
29,305.06	19,112.39	408.18	70,000.00		14,013.12	474,970.72	2,014,938.06
329.00	4,083.13		10,000.00	1,125.75	261.50	15,044.68	393,775.40
97,874.02	49,947.70			952.76	111,361.44	1,450,191.06	2,738,419.65
36,588.00	22,472.57		16,000.00		50,514.87	578,070.77	1,260,246.00
87,384.61	89,637.47		120,000.00	901.49	374,942.45	3,039,038.15	5,313,026.67
19,358.35	20,077.46	3,749.92		268.12	35,046.08	370,756.24	1,808,352.65
84,890.30	46,185.49		40,000.00	1,033.21	60,954.26	1,038,596.40	2,989,985.91
55,443.42	35,099.84	14,039.49	1,000.00	5,356.27	74,532.40	778,920.81	1,717,360.33
36,636.23	48,528.59			2,034.16	241,898.75	1,391,985.96	4,052,325.73
94,637.42	53,305.06		20,000.00	201.30	109,438.26	1,379,719.51	2,628,725.91
207,951.69	129,934.04		100,000.00	7,322.44	335,197.00	3,134,510.58	6,550,185.89
143,439.35	70,937.01		80,000.00	1,135.24	152,670.23	1,435,718.33	5,050,441.04
488,676.17	276,784.34	14.22	1,289,000.00	4,002.43	489,478.32	8,146,332.10	15,908,014.38
1,392,024.25	749,391.73	115,655.33	7,400,000.00	25,861.66	2,273,339.84	30,933,213.57	81,057,315.13
28,439.87	32,771.22	1,212.46	59,964.00	1,046.39	48,328.47	848,321.85	2,030,752.65
94,786.10	57,142.82	8,245.04	100,000.00	347.24	97,136.98	1,533,407.06	4,249,289.04
20,731.17	5,766.40	5,044.74	8,000.00		22,656.29	211,039.24	571,570.11
129,539.44	64,430.23	22,323.13	69,930.00	5,403.65	128,924.18	1,805,369.40	1,451,594.96
45,501.00	25,550.43				47,881.03	448,294.75	1,744,039.20
71,539.23	3,055.18	6,585.84	150,000.00		89,088.66	2,650,294.08	5,484,798.66
15,162.00	31,992.78			314.26	42,263.73	498,705.45	2,030,368.38
116,309.00	55,652.62			2,553.07	142,567.04	2,006,581.48	3,491,851.12
96,581.22	52,556.86		100,000.00	199.30	97,743.32	1,465,517.96	4,978,014.23
31,314.43	10,322.95	1,319.46	43,500.00		23,343.68	275,789.69	1,090,892.61
53,164.01	13,591.80	1,713.64	37,000.00		107,690.26	307,208.39	816,924.04
77,451.30	42,908.00	3,297.73	75,000.00	15,075.05	93,958.28	1,093,554.25	2,566,568.49
17,988.47	3,793.96			2,189.37	22,627.02	195,056.23	627,437.93
390.00	54,447.93			409.36	220,835.04	607,857.73	2,793,771.07
4,690.61	145,317.35		775,000.00	1,112.23	172,535.40	3,621,182.36	11,046,290.10
37,572.88	21,488.60			945.41	62,362.65	654,280.73	2,252,754.06
1,156,320.48	526,105.17	110,277.35	1,600,000.00	48,054.11	1,715,460.00	21,834,062.40	62,918,229.59
1,029,346.07	390,295.74	8,471.98	750,000.00	3,442.73	938,844.84	10,864,316.66	22,541,292.46
1,519,771.34	578,326.16	68,201.53	1,000,000.00	9,812.28	1,489,582.41	20,335,359.69	31,695,726.96
1,075,794.84	532,028.02	80,889.10	1,237,500.00	10,163.75	1,248,573.77	18,645,764.52	37,418,577.25
84,906.26	5,151.20		10,000.00		82,728.58	2,962,016.68	3,424,829.69
43,922.48	22,706.83	523.45		4,885.78	62,336.82	599,218.45	3,629,136.34
159,962.24	123,790.06	12,874.96	400,000.00		222,906.52	4,748,716.72	11,103,886.99
25,861.48	11,936.07				28,514.62	301,453.99	1,393,079.61
504,671.25	165,234.45		1,000,000.00	173.71	1,003,766.70	6,887,613.95	9,743,069.57
34,529.61	29,839.56	8,215.36	6,000.00	63.24	44,383.41	555,363.42	985,702.94
143,439.35	70,937.01		80,000.00	2,821.89	161,010.01	1,774,162.92	5,454,617.32

TABLE 1

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expense
Glens Falls Insurance Co.	20,660,768.60	4,140,943.08	1,936,679.69	384,174.79
Globe and Rutgers Fire Ins. Co.	92,129,973.16	17,389,705.24	7,530,088.60	181,538.66
Globe Insurance Co. of Pennsylvania	2,238,920.86	287,317.86	220,867.70	29,091.67
Granite State Fire Ins. Co.	4,006,265.37	602,656.51	287,736.33	66,972.65
Great American Ins. Co.	70,178,346.05	9,516,941.94	4,651,956.09	782,706.38
Great Lakes Insurance Co.	1,998,884.34	187,302.79	122,220.60	14,400.54
Guaranty Fire Ins. Co. of Providence	2,720,371.49	330,108.88	232,726.55	30,636.35
Guardian Fire Assurance Corp'n of N. Y.	7,098,575.04	917,107.28	936,722.82	1,630.00
Hamburg-American Ins. Co.	2,994,724.89	610,364.33	491,999.63	106.38
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	798,279.22	172,840.65	50,219.00	306.78
Hanover Fire Ins. Co.	15,561,435.84	2,219,708.11	1,243,911.97	268,766.47
Harmonia Fire Ins. Co. (Buffalo)	2,410,122.16	130,858.84	125,678.91	8,888.60
Hartford Fire Ins. Co.	125,355,657.34	25,889,766.02	10,964,420.19	2,332,318.68
Henry Clay Fire Ins. Co.	837,902.18	702.58		601.27
Home Fire and Marine Ins. Co. of Calif.	8,162,851.41	1,073,268.81	568,520.60	131,639.34
Home Insurance Co.	134,608,563.10	24,330,799.28	11,527,082.50	1,449,900.35
Homeland Insurance Co. of America	1,197,913.29	4,954.42	60,203.36	574.90
Hudson Insurance Co.	6,116,504.36	1,282,528.50	766,979.68	76,383.35
Imperial Assurance Co.	4,884,873.24	525,140.11	284,592.17	49,192.98
Importers and Exporters Ins. Co.	8,224,331.95	1,892,387.21	863,484.00	72,060.65
Independence Fire Ins. Co.	1,814,265.63	210,024.10	153,507.58	3,135.71
Insurance Co. of North America	97,809,243.82	15,202,773.83	7,837,191.49	1,102,533.24
Insurance Co. of the State of Pennsylvania	8,569,706.33	1,265,213.03	701,210.38	58,573.84
International Insurance Co.	12,954,639.65	2,510,999.27	1,651,991.59	8,447.39
Iroquois Fire Ins. Co.	596,457.63	51,573.99	43,727.04	8,447.39
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	6,001,345.34	1,067,167.17	658,436.09	5,299.29
Lumbermen's Ins. Co.	5,939,743.82	512,716.08	400,431.62	25,554.44
Maryland Ins. Co. (a Delaware Corp'n)	2,796,865.14	257,650.92	198,876.48	1,212.22
Massachusetts Fire & Marine Ins. Co.	2,307,724.44	182,034.52	126,217.66	41,960.72
Mechanics & Traders Ins. Co.	5,550,367.28	828,904.28	437,504.96	41,960.72
Mechanics Ins. Co.	6,254,720.54	956,648.97	321,646.27	70,920.90
Mercantile Ins. Co. of America	9,134,695.68	1,305,253.00	770,581.19	90,198.50
Merchants Fire Assur. Corp'n of N. Y.	14,296,696.68	1,703,792.79	1,087,435.43	17,247.70
Merchants Fire Ins. Co.	2,105,920.56	275,473.23	183,154.15	29,905.29
Merchants Ins. Co. in Providence	3,460,910.01	583,277.97	325,312.54	41,103.23
Mercury Ins. Co.	3,521,248.50	525,752.14	356,559.77	39,484.35
Michigan Fire and Marine Ins. Co.	3,816,034.05	575,560.03	357,710.88	54,100.28
Milwaukee Mechanics Ins. Co.	17,701,958.33	2,722,491.68	1,411,778.20	209,487.95
Minneapolis Fire and Marine Ins. Co.	1,183,625.78			285.46
National American Fire Ins. Co.	2,329,995.57	125,971.72	80,875.73	27,014.70
National Ben Franklin Fire Ins. Co.	6,134,160.70	1,054,905.80	1,177,479.87	70,920.90
National Fire Ins. Co.	61,942,824.26	11,054,213.00	4,770,881.78	511,312.40
National Liberty Ins. Co. of America	29,913,163.77	4,264,102.52	2,311,450.91	328,473.43
National Reserve Ins. Co. (an Ill. Corp'n)	4,054,426.30	615,746.12	469,735.52	44,198.67
National Security Fire Ins. Co.	1,772,954.30	227,448.31	114,387.52	21,984.34
National Union Fire Ins. Co.	31,083,379.04	6,686,058.31	3,290,779.59	743,006.76
Newark Fire Ins. Co.	11,812,307.89	1,807,131.82	925,913.27	78,027.69
New Brunswick Fire Ins. Co.	3,657,473.02	292,438.88	156,546.80	26,351.60
New England Fire Ins. Co.	1,643,543.88	15,245.24	71,177.05	3,981.70
New Hampshire Fire Ins. Co.	16,856,396.63	2,774,844.08	1,372,317.44	227,003.41
New Jersey Ins. Co. (a N. J. Corp'n)	5,816,117.07	1,049,056.04	598,796.74	21,447.78
New York Underwriters Ins. Co.	6,605,613.44	333,754.60	233,468.42	39,509.02
Niagara Fire Ins. Co.	32,412,253.61	5,542,877.56	2,440,741.52	487,015.47
North Carolina Home Ins. Co.	2,430,276.14	278,146.13	145,321.63	33,011.46
Northern Ins. Co. of N. Y.	11,022,036.20	1,479,127.72	1,004,565.00	85,500.90
North River Ins. Co.	27,815,721.42	5,127,849.22	3,204,308.95	324,800.39
North Star Ins. Co.	5,063,991.17	1,152,795.99	562,610.39	372.47
Northwestern Fire and Marine Ins. Co.	3,717,294.66	290,077.27	704,867.32	97,068.40
Northwestern National Ins. Co.	19,635,235.08	1,935,540.91	1,017,785.68	281,244.79
Old Colony Ins. Co.	8,176,076.76	1,058,467.31	528,512.65	87,197.35

Continued

Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
56,208.07	262,421.81	52,021.35	1,150,000.00	5,270.40	1,074,242.55	9,551,021.74	20,109,746.86
1,091,508.40	593,543.69		1,400,000.00		1,906,081.19	30,092,555.12	62,037,418.04
61,657.41	27,750.51	9,859.41	36,000.00	1,618.58	49,163.93	723,327.07	1,515,593.79
39,617.04	46,037.67	3,905.05	60,000.00	576.22	87,500.56	1,215,001.40	2,791,263.97
1,439,549.97	664,019.08		2,000,000.00	9,509.56	1,520,371.06	20,585,057.68	49,508,288.37
35,302.00	17,836.10		40,821.00	135.40	53,552.61	471,637.04	1,527,247.30
45,390.82	18,837.25		56,222.50		51,277.01	765,399.96	1,954,971.53
1,630.00	4,495.19		120,000.00	986.03	115,056.64	2,095,987.06	5,002,587.08
5,302.43	2,011.59		20,000.00		15,205.89	1,145,052.13	1,849,672.76
12,248.00	8,488.80	634.52			7,313.60	253,051.35	546,227.87
29,213.61	187,155.59	84,703.39	175,000.00	2,143.28	397,646.48	4,878,248.99	10,683,186.94
12,233.52	6,832.20		51,000.00		8,602.32	345,124.40	2,064,907.76
1,345,400.62	1,813,946.49	188,325.60	2,000,000.00	51,015.33	4,281,759.44	50,466,951.77	74,888,705.57
16,551.07	13,309.54		27,030.84	4,344.11	8,705.08	71,204.49	766,697.69
26,497.57	118,023.02	10.64	160,000.00	7,342.61	191,998.39	2,481,300.98	5,681,550.43
1,027,012.57	1,556,206.16		4,320,000.00	28,806.09	3,233,303.85	48,473,263.80	86,225,299.30
10,659.78	7,237.90			56.44	43,055.50	126,741.30	1,071,171.99
96,097.15	75,558.56				142,498.97	2,442,556.19	3,673,948.17
108,868.99	45,795.63		50,000.00	1,157.52	85,603.72	1,150,291.12	3,734,582.12
23,945.05	83,602.62	23,642.02	180,000.00		231,670.91	3,650,791.86	4,573,540.00
40,182.33	18,065.96		30,000.00	724.09	56,229.38	511,869.18	1,302,396.45
2,599,968.05	1,029,521.36	89,463.87	1,500,000.00	14,470.91	3,125,801.71	32,812,624.47	64,990,619.35
106,079.77	86,927.08	18,884.15	89,984.19	601.93	152,185.00	2,479,958.57	6,089,747.76
11,254.39	5,220.71		180,000.00		113,067.00	4,492,532.96	8,462,106.69
10,509.12	5,317.54				12,777.75	138,343.83	458,113.80
57,839.07	2,711.14		135,000.00		49,217.89	1,975,670.65	4,025,674.60
105,641.33	54,070.92		150,000.00	979.74	121,369.03	1,370,763.36	4,568,980.46
29,635.13	22,236.04			6,916.29	36,423.87	553,251.05	2,243,614.09
5,387.50	16,287.65		70,000.00		8,847.35	408,774.68	1,898,949.76
96,051.38	67,948.46	2,163.58		1,281.24	145,417.49	1,621,232.11	3,929,135.17
143,439.34	70,937.02	5,243.98	60,000.00	2,101.48	150,140.38	1,781,078.34	4,473,642.20
390,194.21	129,263.88		125,000.00	7,231.13	344,555.89	2,978,277.80	6,156,417.88
39,836.41	111,634.56		335,000.00		286,210.27	3,801,157.10	10,495,539.52
35,935.49	26,067.78	297.43	41,999.25	336.51	44,057.14	640,215.27	1,465,705.29
61,900.44	40,947.43		70,699.82	910.13	76,915.18	1,201,066.72	2,259,843.29
54,647.05	30,925.31				71,613.28	1,078,982.10	2,442,206.40
78,144.03	52,287.02		20,000.00	1,917.21	129,472.14	1,269,200.69	2,546,833.36
236,314.67	237,337.38	68,488.80	360,000.00	12,171.43	458,768.21	5,806,838.50	11,895,119.83
285.46			20,000.00		1,671.89	21,957.35	1,161,668.43
22,901.03	15,988.75		70,000.00	753.11	45,690.11	399,195.15	1,980,800.42
143,439.34	70,937.02	10,166.46	80,000.00	6,284.71	148,395.49	1,407,569.85	4,726,599.85
1,006,962.67	766,028.65	58,229.69	750,000.00	1,780.25	1,867,419.46	22,077,727.90	39,865,096.90
336,629.53	288,623.11	496.05	1,099,940.00		818,552.02	9,748,207.57	20,164,896.20
94,190.00	52,313.72	13.73	50,000.00	1,011.54	146,034.01	1,443,238.13	2,611,188.17
15,913.50	14,013.63		20,000.00	402.14	34,948.54	449,097.97	1,323,856.33
334,634.20	329,837.83	20,766.05	429,000.00	12,910.85	898,151.04	12,796,135.63	18,287,240.41
224,134.23	172,592.91	17,166.77	80,000.00	2,657.56	307,849.35	3,615,473.90	8,196,833.99
51,929.62	33,641.50	7,018.71		6,761.46	73,791.76	335,386.73	3,322,066.29
14,773.12	2,567.11				415,381.42	523,125.64	1,120,418.24
113,922.50	221,815.34	15,653.63	390,148.00	389.39	529,370.62	5,745,494.50	11,110,902.13
141,331.63	65,314.51	368.59	90,000.00		148,521.46	2,114,836.75	3,701,280.32
45,502.88	24,123.55			1,141.04	82,420.84	759,920.30	5,845,093.14
882,727.94	363,227.61		600,000.00	13,950.94	792,661.63	11,123,202.62	21,289,050.99
28,915.08	12,953.35		50,000.00		44,067.58	692,416.13	1,837,800.01
240,498.16	104,516.22		150,000.00		240,674.76	3,304,882.78	7,717,153.42
276,766.90	253,773.84		620,000.00		565,298.92	10,472,798.31	17,342,923.11
18,182.91	3,844.92		93,000.00		64,921.68	1,895,728.36	3,168,202.81
129,211.31	102,959.57	5,408.09	50,000.00		205,960.06	1,585,542.11	2,131,752.55
566,386.81	248,540.65	26,461.21	470,000.00	4,995.89	405,102.41	4,946,058.35	14,689,176.73
98,914.34	75,327.55		80,000.00	3,180.17	140,962.16	1,992,561.53	6,183,515.23

TABLE 1

Name of Company	Amount Brought Forward	Net Losses	Agents' Compensation and Allowances	Field Supervision Expense
Orient Ins. Co.	10,809,023.20	1,205,380.86	601,541.67	132,875.12
Pacific Fire Ins. Co.	8,895,358.27	1,622,392.91	891,873.75	47,506.38
Patriotic Ins. Co. of America	2,703,508.44	447,722.08	188,523.20	33,217.11
Pennsylvania Fire Ins. Co.	20,885,816.16	2,695,604.79	1,557,347.96	194,232.09
Peoples Nat'l Fire Ins. Co. (a Del. Corp'n)	4,791,134.12	698,251.94	406,439.24	35,309.00
Philadelphia Fire and Marine Ins. Co.	6,325,610.26	904,757.78	428,001.36	65,232.57
Phoenix Ins. Co.	44,571,218.77	5,852,858.64	2,920,059.83	400,237.14
Pilot Reinsurance Co. of N. Y.	3,751,809.57	378,559.07	436,661.08	2,013.84
Potomac Ins. Co.	4,481,659.20	613,786.98	500,592.64	11,604.54
Preferred Risk Fire Ins. Co.	1,697,427.15	208,099.29	158,116.74	29,368.35
Presidential Fire and Marine Ins. Co.	1,852,116.26	260,221.32	163,989.80	31,388.76
Providence Washington Ins. Co.	19,692,265.99	3,744,023.78	1,779,138.88	153,365.99
Queen Ins. Co. of America	33,516,579.40	4,143,047.18	2,075,124.65	421,594.58
Reliable Fire Ins. Co.	1,751,310.70	110,911.29	85,975.70	11,778.87
Reliance Ins. Co.	4,191,462.36	427,367.99	194,689.36	31,621.19
Republic Fire Ins. Co.	2,259,468.56	347,070.99	83,640.48	32,636.71
Retailers Fire Ins. Co.	414,280.43	1,892.73	389.24	258.22
Rhode Island Ins. Co.	7,698,801.41	1,592,653.97	699,245.89	92,879.27
Richmond Ins. Co. of N. Y.	4,275,129.35	650,065.96	594,910.77	20,712.50
Rocky Mt. Fire Ins. Co.	770,354.69	16,537.82	16,734.46	3,491.84
Rossia Ins. Co. of America	23,871,180.06	5,631,708.58	3,309,105.42	21,180.11
Safeguard Ins. Co. of N. Y.	2,603,336.38	275,941.97	158,491.15	16,480.35
St. Paul Fire and Marine Ins. Co.	43,369,380.58	7,594,828.61	3,678,841.15	476,817.11
Savannah Fire Ins. Co.	1,241,194.92	193,448.74	150,848.84	8,358.06
Security Ins. Co.	16,639,206.49	2,959,577.90	1,380,780.56	290,600.86
Sentinel Fire Ins. Co.	1,683,638.30	81,255.91	135,644.54	7,388.88
South Carolina Ins. Co.	1,034,794.08	200,778.80	100,674.52	7,388.88
Southern Home Ins. Co.	2,939,749.81	580,510.06	303,879.09	11,835.25
Springfield Fire and Marine Ins. Co.	44,631,134.63	7,666,316.11	3,731,679.86	754,142.81
Standard American Fire Ins. Co. ¹				
Standard Fire Ins. Co.	4,186,007.01	514,379.22	237,036.79	48,037.66
Star Ins. Co. of America	6,841,468.36	956,691.03	441,757.06	96,888.62
Stuyvesant Ins. Co. ²				
Superior Fire Ins. Co.	6,229,669.20	962,495.53	18,812.39	70,929.90
Transcontinental Ins. Co. (a N. Y. Corp'n)	2,182,828.48	316,048.21	208,114.25	32,528.40
Travelers Fire Ins. Co.	21,366,377.39	3,096,563.74	2,169,486.92	582,891.95
Twin City Fire Ins. Co.	2,823,511.29	379,251.70	713,554.38	71,238.46
United American Ins. Co. of Pa.	1,806,640.47	232,913.41	179,162.65	656.85
United Firemen's Ins. Co.	4,624,411.34	529,090.33	366,902.87	21,514.29
United States Fire Ins. Co.	41,930,418.46	7,268,506.69	5,774,251.09	6,144.30
United States Merchants & Shippers Ins. Co.	9,688,993.26	1,829,111.55	1,422,499.84	1,638.31
Utah Home Fire Ins. Co.	2,409,638.31	204,911.76	165,740.69	1,550.69
Victory Ins. Co. of Philadelphia	3,806,333.40	425,502.98	193,265.50	31,621.19
Virginia Fire and Marine Ins. Co.	4,681,427.72	634,243.27	332,971.65	62,232.44
Westchester Fire Ins. Co.	20,554,991.35	4,066,982.11	1,884,063.19	289,801.38
Western Fire Ins. Co.	751,405.90	23,336.12	27,206.45	12,235.81
Wheeling Fire Ins. Co.	1,346,069.63	194,627.88	131,022.66	6,610.41
World Fire and Marine Ins. Co.	4,608,225.31	1,001,038.92	394,624.75	38,399.56
Total Non-Iowa Stock Companies	\$ 2,333,828,339.84	\$ 375,080,720.35	\$ 186,521,205.36	\$ 25,375,214.82
Total Iowa Stock and Mutual Co's	26,800,504.05	3,811,564.84	2,018,089.84	322,516.75
Total Non-Iowa Mutual Companies	100,319,892.48	16,427,181.47	5,314,932.53	1,601,796.50
Total United States Branch Companies	408,754,846.33	72,379,280.67	36,723,619.88	4,176,699.54
Total All Companies	\$ 2,869,703,582.70	\$ 467,698,747.23	\$ 230,577,847.11	\$ 31,474,227.61

^aRed figure.¹A New York stock company, not a U. S. branch.²Withdrawn from this state.³Consolidated with the Standard Federal Fire Insurance Company.⁴Name changed to St. Paul Mutual Insurance Company.

Continued

Salaries and Fees of Officers, Directors and Clerks	Taxes Licenses and Fees	Real Estate Expenses and Taxes	Dividends to Stockholders and Policyholders	Agents' Balances Charged Off	All Other	Total	Balance
216,527.79	174,910.62	35,383.61	200,000.00	727.54	278,726.37	2,846,073.58	7,962,949.62
229,829.14	100,556.03		140,000.00		265,311.64	3,307,460.85	5,587,897.42
70,449.72	47,743.04			357.37	91,389.12	879,402.28	1,824,106.16
424,806.77	277,576.21	14,516.63	300,000.00	29,944.41	681,624.41	6,175,650.86	14,710,165.30
45,723.47	49,728.49	1,669.70	60,000.00	1,196.30	106,540.99	1,407,859.13	3,383,274.90
128,028.46	53,910.27		75,000.00	479.36	161,144.23	1,817,454.03	4,508,156.23
709,611.01	484,510.66	37,359.06	1,303,566.25	18,248.24	812,417.06	12,722,763.89	31,848,454.88
34,360.00	2,907.85				13,786.87	868,288.71	2,883,520.86
81,455.82	54,903.28				99,927.42	1,422,270.68	3,059,388.52
29,016.75	10,192.62	10,051.29	15,000.00	1,591.48	43,846.06	505,283.08	1,192,144.07
43,255.11	20,056.09				40,713.03	568,624.11	1,283,492.15
412,357.68	247,819.10	13,883.82	450,000.00	222.26	406,024.10	7,197,774.71	12,494,491.28
87,235.50	402,254.68		2,700,000.00	6,540.24	971,092.65	11,606,889.48	21,909,689.92
39,314.50	9,466.07	1,968.58	45,000.00	68.02	73,548.18	378,021.21	1,373,289.49
90,596.86	45,311.35		120,000.00	226.15	552,407.84	1,462,220.74	2,729,241.62
71,063.18	31,482.31	2,923.67		26,889.44	61,422.64	657,129.44	1,602,339.12
90.75	8,700.21	65.36		507.83	9,896.07	21,301.01	392,979.42
128,935.01	109,178.16		120,000.00	484.01	221,377.46	2,964,753.68	4,734,047.73
20,712.50	35,051.64	892.14	50,000.00		52,867.41	1,404,500.42	2,870,628.93
30,012.52	8,500.71	10,518.35	19,250.00		16,948.20	88,524.78	681,829.91
190,523.39	41,501.54	7,056.49	384,000.00		308,238.89	9,913,314.45	13,957,865.61
17,717.87	34,103.66		20,000.00	58.49	50,665.03	573,459.33	2,029,877.05
607,831.28	577,870.58	27,756.96	640,000.00	7,907.98	987,631.12	14,599,484.82	28,769,895.76
10,738.22	9,754.12				88,176.67	461,322.65	779,872.27
405,282.44	212,320.55	28,570.73	180,000.00	787.05	715,581.01	6,173,601.10	10,465,605.39
9,238.99	5,148.41				1,946.03	233,233.88	1,450,404.42
34,500.00	13,381.64	1,042.38	14,000.00		24,859.32	396,620.52	638,173.56
27,354.02	10,687.37	5,086.53	57,500.00		165,738.07	1,162,590.34	1,777,159.47
1,007,248.77	573,312.60	24,546.69	700,000.00	11,444.62	1,171,489.44	15,640,180.91	28,990,953.72
88,372.74	47,879.44			885.68	91,063.70	1,027,655.23	3,158,351.78
187,889.58	70,265.05		100,000.00	2,598.55	195,129.04	2,053,218.99	4,788,249.37
145,439.35	70,937.01	12,073.10	80,000.00	1,675.89	141,477.05	1,501,831.13	4,727,838.07
61,847.45	16,264.47				76,471.64	712,274.42	1,470,554.06
285,223.32	175,021.17			347.49	966,188.14	7,385,679.49	13,980,697.90
67,415.92	61,836.11	6,537.20	15,000.00	762.84	101,894.20	1,417,490.81	1,406,020.48
30,393.11	17,879.23		42,000.00	336.08	41,810.99	544,962.92	1,261,677.55
105,768.70	51,962.71		20,000.00	59.92	110,845.67	1,206,144.49	3,418,266.85
41,471.16	388,282.14		1,040,192.30		700,607.09	15,219,455.37	26,710,963.09
9,546.91	103,094.66		80,000.00	9,472.86	257,223.04	3,712,587.17	5,976,406.09
55,361.43	10,541.58	14,385.72	72,000.00	68.50	21,434.98	515,694.72	1,893,943.59
30,596.86	44,804.21		120,000.00	293.19	357,875.93	1,263,959.86	2,542,373.54
76,628.77	47,747.47	5,629.53	85,000.00	65.15	115,704.93	1,359,623.41	3,321,804.31
582,753.56	217,776.52		375,000.00	5,010.66	544,291.06	7,945,758.96	12,609,232.39
14,153.03	5,900.54				19,441.75	102,424.60	648,981.30
51,041.24	15,511.77	3,442.38	20,000.00	396.92	21,772.94	424,425.70	921,643.93
9,117.00	79,844.95			4,866.75	93,219.81	1,621,081.74	2,987,143.57
144,025,794.84	\$23,478,062.85	\$ 1,723,393.77	\$52,202,766.50	\$ 632,713.56	\$60,596,154.14	\$769,634,025.69	\$1,564,194,314.15
586,007.17	262,521.76	66,854.60	965,381.03	39,589.58	809,946.32	8,883,071.89	17,917,432.16
2,836,544.19	825,047.23	193,300.65	10,275,772.32	42,793.61	3,310,093.50	40,947,462.26	59,372,430.22
\$296,914.13	4,689,924.14	285,335.91		402,062.68	26,515,092.55	154,098,929.00	254,655,917.33
\$66,495,800.33	\$29,255,555.98	\$ 2,268,884.93	\$63,443,919.85	\$1,117,159.43	\$91,231,286.51	\$973,563,488.84	\$1,896,140,093.86

TABLE 4—FIRE INSURANCE COMPANIES

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
IOWA MUTUAL COMPANIES					
Druggists Mut. Ins. Co. of Iowa	\$ 29,325.64	\$ 70,607.88	\$ 14,250.00	\$ 56,813.08	\$ 21,966.48
Farmers Union Mut. Ins. Co.		66,100.00		2,053.00	10,971.36
Iowa Automobile Mut. Ins. Co.		21,000.00		104,000.00	11,394.40
Iowa Hardware Mut. Ins. Co.	22,387.47	102,500.00		20,000.00	76,007.82
Iowa Mut. Ins. Co.	80,413.49	260,833.15	7,000.00	273,344.75	72,917.87
Iowa State Ins. Co. (Mutual)	73,875.45	160,308.81		375,391.58	314,635.30
M/I Owners Mut. Fire Ins. Co.	258,077.74	764,562.51		1,041,101.26	158,136.48
Retail Merchants Mut. Ins. Co.		2,500.00	2,139.50	33,600.00	7,300.30
Western Grain Dealers Mut. Fire Ins. Co.	9,777.96	11,500.00		51,450.00	29,232.42
Total Iowa Mutual Companies	\$ 473,857.75	\$ 1,459,912.35	\$ 23,389.50	\$ 1,957,753.67	\$ 695,446.71
IOWA STOCK COMPANIES					
Dubuque Fire and Marine Ins. Co.	\$ 48,630.00	\$ 453,250.00		\$ 2,960,191.22	\$ 561,101.00
Inter-Ocean Reinsurance Co.	96,894.74	1,015,020.00	3,500.00	1,117,754.82	135,536.84
Iowa Fire Ins. Co.	37,239.54	159,476.83	10,000.00	35,542.02	95,301.34
Iowa National Fire Ins. Co.	146,300.00	858,550.00		81,871.92	57,867.86
Security Fire Ins. Co.	152,518.03	1,056,214.07		167,373.38	77,603.80
Standard Federal Fire Ins. Co.	395,029.81	363,500.00		191,800.61	30,139.35
Total Iowa Stock Companies	\$ 876,612.12	\$ 3,906,010.90	\$ 13,500.00	\$ 4,554,533.97	\$ 967,548.42
Total Iowa Stock and Mutual Co's	\$ 1,350,469.87	\$ 5,365,923.25	\$ 36,889.50	\$ 6,512,287.64	\$ 1,662,995.13
OTHER THAN IOWA MUTUAL COMPANIES					
Allied American Mut. Auto Ins. Co.				\$ 499,520.68	\$ 28,554.38
American Mut. Ins. Co.	\$ 53,600.00	\$ 77,470.55		35,050.00	108,023.88
Berkshire Mut. Fire Ins. Co.	20,000.00	2,720.00	1,733.50	488,874.05	57,542.70
Cambridge Mut. Fire Ins. Co.	100.00	57,400.00		170,911.50	53,671.11
Central Manufacturers Mut. Ins. Co.	48,000.00	362,150.00		2,520,000.00	147,630.31
Citizens Fund Mut. Fire Ins. Co.	21,254.80			264,783.83	74,236.12
Farmers Fire Insurance Co.	49,100.00	359,940.67	20,825.50	1,312,775.43	197,861.38
Fitchburg Mut. Fire Ins. Co.	130,000.00			479,947.93	29,341.82
Grain Dealers Natl. Mut. Fire Ins. Co.	23,890.19	534,586.43		1,391,990.00	154,574.87
Hardware Dealers Mut. Ins. Co.	328,433.18			2,057,000.00	134,858.58
Implement Dealers Mut. Fire Ins. Co.				291,229.02	70,950.17
Indiana Lumbermen's Mut. Ins. Co.	298,294.05	765,320.99		936,420.00	44,367.45
Lumbermen's Mut. Ins. Co.	130,000.00	550,474.02		991,153.38	192,496.45
Lumber Mut. Fire Ins. Co.	249,464.21			2,354,537.65	79,558.35
Merrimack Mut. Fire Ins. Co.		107,465.05	2,500.00	762,583.10	122,314.94
Michigan Millers Mutual Fire Ins. Co.	277,020.28	1,362,699.60		1,277,100.00	378,581.12
Millers Mut. Fire Ins. Ass'n of Ill.	97,163.80			1,390,000.00	129,421.87
Millers Mut. Fire Ins. Co. of Texas	150,000.00	162,615.00		541,000.00	81,433.45
Millers National Ins. Co.	180,180.74	142,063.80		3,804,404.00	422,904.37
Minnesota Impl. Mut. Fire Ins. Co.	402,318.41	228,468.48		1,597,841.04	136,632.92
National Impl. Mut. Ins. Co.				651,103.72	44,841.38
National Retailers Mut. Ins. Co.				416,601.68	149,697.31
Nebraska Hardware Mut. Ins. Co.		23,700.00		156,200.00	7,600.30
Northwestern Mut. Fire Ass'n	105,190.24	359,307.59		2,408,668.38	402,757.45
Ohio Farmers Ins. Co.	483,297.65	1,737,716.84	41,878.15	1,441,212.92	944,630.39
Ohio Hardware Mut. Ins. Co.	20,437.37			508,300.00	12,430.40
Ohio Millers Mut. Ins. Co.				293,250.00	12,334.14
Pa. Lumbermen's Mut. Fire Ins. Co.	162,637.12	469,900.00		1,769,924.00	154,507.79
Pa. Millers Mut. Fire Ins. Co.				1,407,518.25	115,049.39
Retail Druggists Mutual Fire Ins. Co.				293,000.00	825.02
Retail Hardware Mut. Fire Ins. Co.	316,078.86			2,819,903.09	121,709.37
St. Paul Mut. Hall & Cye. Ins. Co.		4,275.00		97,974.58	44,317.45
Security Mut. Fire Ins. Co.	27,271.00	9,700.00	600.00	93,216.85	25,309.15
Tri-State Mut. Grain Dealers Ins. Co.		23,300.00		131,949.01	15,480.48

ASSETS DECEMBER 31, 1927

Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
13,322.44		206,365.53	8,786.33	215,151.86	218.06	214,933.80
3,488.69	65,250.59	147,865.04	1,242.46	149,107.50	1,178.32	147,929.18
14,704.79	1,918.40	152,817.28	2,790.71	155,607.99	5,357.06	150,250.93
1,982.26	1,426.79	224,333.54	24,985.07	249,318.61	10,657.19	238,661.42
69,622.35	16,648.91	780,780.52	20,647.15	801,427.67	25,402.77	776,024.90
107,078.24	953,989.22	1,985,298.60	25,499.93	2,010,798.62	18,656.64	1,992,141.98
245,132.04	22,428.16	2,482,448.19	124,264.72	2,606,712.91	25,301.21	2,581,411.70
10,410.73	1,305.64	57,259.86	1,194.80	58,454.66	4,284.81	54,169.85
28,188.78	3,369.81	133,539.17	4,725.40	138,264.57	222.50	138,042.07
494,910.32	1,066,337.52	6,170,707.82	214,136.57	6,384,844.39	91,278.56	6,293,565.83
296,245.03	1,368.26	4,420,786.47	651,660.52	5,072,446.99	584,737.38	4,487,709.61
227,568.65	390,553.28	3,006,817.53	70,981.66	3,077,799.19	264,792.50	2,813,006.69
29,931.82	26,345.40	393,837.15	13,754.46	407,591.61	1,475.49	406,116.12
50,140.51	23,095.88	1,217,825.37	73,996.27	1,291,821.64	13,024.46	1,278,797.18
85,417.29	25,987.81	1,565,124.28	27,087.29	1,592,211.57	3,284.31	1,588,927.26
128,333.97	33,329.80	1,142,333.54	8,111.99	1,150,445.53	198,911.39	951,534.14
227,838.27	500,680.43	11,746,724.34	845,592.19	12,592,316.53	1,066,225.53	11,526,091.00
1,421,848.59	1,567,017.95	17,917,432.16	1,059,728.76	18,977,160.92	1,157,504.09	17,819,656.83
10,362.01	223.90	538,661.52	45,446.48	584,108.00	3,741.77	580,366.23
67,170.41	4,942.49	346,257.13	2,727.52	348,984.65	5,038.11	343,946.54
54,961.26	3,000.00	628,831.61	73,271.96	702,103.57	179.08	701,924.49
38,269.75		320,352.39	29,450.91	349,803.30	1,911.79	347,891.51
209,162.99	1,699.60	3,348,705.80	160,532.71	3,509,238.51		3,509,238.51
42,882.07	22,253.05	425,399.87	20,093.14	446,393.01	21,289.14	425,103.87
118,322.95	200.00	2,059,025.81	269,521.28	2,328,547.09	252.88	2,328,294.21
62,966.30		702,256.08	78,348.37	780,604.45	1,782.87	778,821.58
69,423.30	4,394.41	2,178,829.20	97,465.34	2,276,294.54		2,276,294.54
401,203.52	16,611.27	2,938,106.85	119,801.10	3,057,907.95	724.91	3,057,183.04
87,074.95	25,289.41	475,526.55	15,915.02	491,441.57	14,246.55	477,195.02
39,187.95		2,083,590.44	52,988.58	2,136,579.02		2,136,579.02
154,560.96	475.65	2,020,160.43	138,248.36	2,158,408.79	503.90	2,157,904.89
37,037.01		2,720,596.92	206,920.23	2,927,517.15	61,202.68	2,866,314.47
79,772.15		1,074,635.24	93,094.90	1,167,730.14	1,497.57	1,166,232.57
212,765.63	8,948.00	3,517,114.63	75,667.52	3,592,782.15	9,168.58	3,583,613.57
119,872.93	9,779.86	1,746,238.26	60,989.93	1,807,228.19	14,155.18	1,793,073.01
60,473.02	25,683.18	1,021,184.62	17,691.90	1,038,876.52	27,650.38	1,011,226.14
323,504.83	15,906.00	4,928,963.74	259,974.17	5,188,937.91	31,355.03	5,157,582.88
487,812.38	57,219.99	2,880,314.22	132,233.44	3,012,547.66	69,420.79	2,943,126.87
73,160.39	72,462.80	841,577.79	40,528.91	882,106.70	3,418.66	878,688.04
126,064.20		683,863.79	25,169.80	708,533.59	967.51	707,566.08
	30,495.77	217,996.67	12,478.22	230,474.89	3,326.63	227,148.26
543,494.21	90,339.20	3,909,757.07	149,915.43	4,059,672.50	33,427.71	4,026,244.79
316,608.22	114,054.85	5,279,371.89	82,942.53	5,362,314.42	114,829.58	5,247,484.84
93,152.50	9,471.65	643,812.12	23,625.30	667,437.42		667,437.42
35,330.22	4,608.00	345,512.36	18,404.93	363,917.29	4,415.61	359,501.68
46,431.79		2,603,400.61	174,115.29	2,777,515.90	138,293.94	2,639,221.96
52,372.15	118.19	1,575,057.89	98,977.97	1,674,035.86	381.16	1,673,654.70
8,665.41	1,663.55	304,123.98	3,513.03	307,637.01	2,163.20	305,473.81
449,640.20	6,716.98	3,714,048.95	137,891.91	3,851,940.86	539.40	3,851,401.46
	11,116.40	157,683.43	33,933.44	191,616.87	44,325.70	147,291.17
25,914.89	875.78	183,518.27	12,657.61	196,175.88	5,402.26	190,773.62
3,981.73		174,711.22	5,449.87	180,161.09	2,000.00	178,161.09

TABLE 4

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
Union Fire Ins. Co.	108,572.72	268,400.00		77,115.48	94,765.77
United Mut. Fire Ins. Co.				1,716,330.49	97,935.89
Total Other Than Iowa Mut. Co's	\$ 3,682,275.22	\$ 7,609,674.02	\$ 67,537.15	\$ 37,449,300.06	\$ 4,881,187.92
UNITED STATES BRANCHES					
Atlas Assur. Co., Ltd.				5,333,190.16	368,611.79
Baltica Ins. Co., Ltd.		\$ 181,175.00		2,116,822.10	150,336.22
British America Assur. Co.				2,465,437.62	498,006.17
British General Ins. Co., Ltd.				1,278,270.38	102,812.71
Caledonian Ins. Co.				3,732,030.08	192,686.38
Christiania General Ins. Co.				4,891,610.53	12,300.16
Commercial Union Assur. Co., Ltd.	\$ 1,717,780.60	57,000.00	\$ 325,000.00	9,448,131.63	1,227,273.21
Eagle, Star & Brit. Dom. Ins. Co.				4,561,156.02	615,990.88
Indemnity Mut. Marine Assur. Co.				1,058,977.94	117,548.21
Jupiter General Ins. Co., Ltd.				771,827.00	35,867.22
Kyodo Fire Ins. Co., Ltd.				1,013,722.50	56,954.22
Law, Union and Rock Ins. Co., Ltd.				1,922,256.13	568,537.39
Liv. & Lon. & Globe Ins. Co., Ltd.	1,027,031.63	1,699,884.54		12,002,557.75	1,146,881.78
London and Lancashire Ins. Co., Ltd.				6,297,753.05	1,790,582.78
Lon. & Scottish Assur. Corp'n., Ltd.				1,601,911.45	300,532.00
London Assur. Corp'n.				6,637,311.13	808,218.79
Netherlands Ins. Co.				1,160,979.15	84,009.36
New India Assur. Co., Ltd.		77,500.00		1,157,219.80	61,948.84
North British & Mercantile Ins. Co.				12,572,167.56	925,625.70
Northern Assur. Co.	247,500.00			7,254,559.28	803,602.50
Norwich Union Fire Ins. Society	175,000.00			5,916,396.09	397,328.22
Palatine Ins. Co.		27,500.00		3,494,389.70	430,183.37
Pearl Assur. Co., Ltd.				1,756,793.40	332,136.66
Phoenix Assur. Co.	300,000.00			6,252,800.00	505,514.12
Prudential Re & Coinsurance Co., Ltd.		1,052,650.00		7,414,473.54	128,606.19
Prudential Ins. Co. of Great Britain (Located in N. Y.)				3,403,596.77	96,329.11
Reinsurance Co. "Salamandra"				5,212,959.27	204,345.36
Royal Exchange Assurance				4,854,034.42	279,404.67
Royal Ins. Co.	1,143,500.00	1,800,300.00		17,459,303.61	1,521,182.69
Scottish Union and Natl. Ins. Co.	193,842.05	628,350.00		6,570,704.95	621,500.35
Skandia Ins. Co.		249,750.00		2,060,842.39	142,166.38
Skandinavia Ins. Co.		114,750.00		1,184,251.35	288,817.15
State Assur. Co., Ltd.				1,319,187.52	69,561.33
Sun Ins. Office		125,000.00		6,016,586.46	740,123.36
Svea Fire and Life Ins. Co.				2,345,565.53	301,703.21
Swiss Reinsurance Co.		449,200.00		6,701,180.00	120,621.59
Tokio Marine and Fire Ins. Co.				7,089,549.37	1,438,496.08
Union and Phenix Espanol Ins. Co.				2,116,393.31	37,942.19
Union Assur. Society, Ltd.				2,645,700.57	289,749.96
Union Fire Ins. Co.				1,606,888.28	209,380.10
Union Ins. Society of Canton, Ltd.				3,604,383.74	509,369.69
Urbaine Fire Ins. Co.				6,320,021.53	433,423.32
Western Assur. Co.				4,061,183.82	709,287.74
World Auxiliary Ins. Corp'n., Ltd.				789,921.75	91,448.50
Total United States Branch Co's.	\$ 4,813,654.28	\$ 6,463,059.54	\$ 325,000.00	\$ 197,495,298.63	\$ 29,214,823.58
NON-IOWA STOCK COMPANIES					
Aetna Ins. Co.	\$ 1,302,318.5			\$ 38,018,443.02	\$ 2,833,315.70
Agricultural Ins. Co.	300,000.00	\$ 616,749.57	\$ 330,500.00	8,806,194.35	707,131.98
Allemania Fire Ins. Co.	159,750.92	2,040,090.00		1,659,833.23	362,319.66
Alliance Ins. Co.				6,351,473.63	740,641.11
American Alliance Ins. Co.				6,869,378.63	75,450.42
American Central Ins. Co.				7,194,762.80	301,328.74
American Druggists Fire Ins. Co.	178,428.19			1,464,282.22	38,475.69
American Eagle Fire Ins. Co.				11,527,920.00	639,519.84

Continued

Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
67,334.82	181,061.96	797,250.75	6,274.32	803,525.07	10,706.94	792,818.13
161,348.30	11,209.44	1,886,492.12	140,234.38	2,126,726.50	21,948.04	2,104,778.46
\$ 4,950,564.47	\$ 731,801.38	\$ 59,372,430.22	\$ 2,917,895.80	\$ 62,289,826.02	\$ 650,257.55	\$ 61,639,568.47
\$ 1,224,201.68	\$ 23,044.27	\$ 6,949,047.90	\$ 252,631.86	\$ 7,201,679.76	\$ 66,544.24	\$ 7,135,135.52
87,723.85		2,536,577.47	222,621.02	2,759,198.49		2,759,198.49
119,857.79		3,244,301.58	322,956.84	3,567,258.42	1,285.33	3,565,973.09
55,328.29	56,659.10	1,472,870.50	102,498.32	1,575,368.82	64,956.83	1,510,411.99
668,746.53	8,664.09	4,602,127.08	208,940.87	4,811,067.95	115,463.97	4,695,603.98
174,542.33		5,079,353.02	159,812.40	5,239,165.42		5,239,165.42
1,323,972.29	34,123.17	15,033,280.93	1,208,019.26	16,241,300.19	48,584.41	16,192,715.78
770,384.33	47,390.01	5,894,921.24	579,430.55	6,474,351.79	16,983.77	6,457,368.02
181,959.48		1,358,485.73	50,313.63	1,408,799.36	44,869.97	1,363,929.39
17,961.48		825,655.80	73,072.37	898,728.17		898,728.17
27,675.62		1,098,352.64	62,349.59	1,160,702.23		1,160,702.23
273,360.08	704.53	2,764,858.32	34,467.03	2,799,325.36	22,921.73	2,776,403.63
1,146,515.90	68,380.33	18,091,251.93	1,566,831.47	19,658,083.40	139,295.91	19,518,787.49
944,582.15	8,316.21	9,041,234.17	421,670.15	9,462,904.32	69,467.45	9,393,436.87
298,926.98	34,012.19	2,135,382.62	181,823.67	2,317,206.29	8,750.73	2,308,455.56
961,379.30	184,324.48	8,611,233.70	495,761.98	9,106,995.68	36,477.85	9,070,517.83
306,266.85	34,475.19	1,585,731.09	40,920.62	1,626,651.71	40,968.26	1,585,683.45
25,345.09		1,322,014.33	390,285.58	1,712,299.91		1,712,299.91
1,828,000.08	59,108.14	15,384,901.48	1,316,670.73	16,701,572.21	132,543.32	16,569,028.89
892,645.64	40,708.36	9,238,415.78	692,623.13	9,931,038.91	82,083.76	9,848,955.15
961,470.39	17,249.34	7,497,324.05	554,185.31	8,051,509.36	208,028.16	7,843,481.20
303,651.78	10,187.76	4,315,892.61	345,176.20	4,661,068.81	9,854.14	4,651,214.67
		2,088,930.00	52,023.78	2,140,953.78		2,140,953.78
1,480,547.05	134,038.24	8,681,899.41	99,876.96	8,781,776.37	345,821.97	8,435,954.40
373,009.65		8,968,739.38	678,026.85	9,646,766.23		9,646,766.23
91,158.13		3,588,084.01	322,494.89	3,910,578.90		3,910,578.90
284,189.24		5,698,494.41	353,042.98	6,051,537.39	36,232.64	6,015,304.75
627,315.53		5,760,754.62	51,740.64	5,812,495.26	459,953.75	5,352,541.51
2,357,137.13	107,535.15	24,388,958.58	1,708,500.14	26,097,458.72	186,098.52	25,911,360.20
1,067,113.81	8,190.40	9,079,701.56	379,934.80	9,459,636.36	48,303.80	9,411,332.56
25,887.58		2,478,646.80	97,270.48	2,575,917.28		2,575,917.28
62,212.58		1,650,031.08	111,597.89	1,761,628.97	423.84	1,761,205.13
229,865.40		1,609,614.05	159,120.49	1,768,734.54	15,552.30	1,753,182.24
1,016,623.22	139,643.82	8,037,977.36	451,943.58	8,489,920.94	65,943.29	8,423,977.65
423,667.19	43,336.64	3,114,272.57	123,031.84	3,237,304.41	23,094.00	3,214,210.41
316,273.81		7,587,277.40	93,429.72	7,680,707.12		7,680,707.12
563,169.23	29,342.81	9,120,857.49	707,864.44	9,828,721.93	57,608.05	9,771,113.88
1,722.67		2,152,012.83	361,414.72	2,513,427.55		2,513,427.55
148,511.31	4,207.46	3,082,460.27	276,478.43	3,358,938.70	8,608.76	3,350,330.94
261,433.63	244.25	2,077,946.26	109,993.18	2,187,939.44	5,392.55	2,182,546.89
312,250.71	12,237.02	4,438,241.16	510,929.08	4,949,170.24	45,006.12	4,904,164.12
383,684.71	4,474.76	7,121,604.52	720,604.67	7,842,209.19	6,070.88	7,836,138.31
470,638.87		5,241,110.43	303,668.92	5,544,779.35	18,346.03	5,526,433.32
276,281.09		605,089.16	113,814.53	718,903.69	151.96	718,751.73
\$ 24,223,482.63	\$ 1,110,597.72	\$ 254,655,917.23	\$ 17,069,865.59	\$ 271,725,782.92	\$ 2,426,678.29	\$ 269,299,104.63
\$ 2,944,164.43	\$ 345,101.24	\$ 46,473,342.89	\$ 7,641,611.33	\$ 54,114,954.22	\$ 582,770.21	\$ 53,532,184.01
1,109,578.24		12,020,154.14	1,566,392.68	13,586,546.82	44,140.10	13,542,406.72
290,893.08	13,342.96	4,526,198.24	294,869.27	4,821,067.51	7,502.38	4,813,565.13
908,106.09	1,392.99	8,001,613.82	644,085.22	8,645,699.04	38,339.68	8,607,359.36
158,010.46		7,100,839.51	1,299,185.37	8,400,024.88		8,400,024.88
699,131.47	112,463.39	8,307,686.40	776,359.55	9,084,045.95	36,256.45	9,047,789.50
67,107.41	2,788.87	1,751,081.69	69,666.83	1,820,748.52		1,820,748.52
1,132,441.81	1,746.53	13,301,627.38	106,621.84	13,408,249.22	52,061.98	13,356,187.24

TABLE 4

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
American Equitable Assur. Co.				4,790,799.12	418,355.96
American Ins. Co.	1,000,000.00	2,543,100.00		18,560,288.29	1,708,300.04
American Natl. Fire Ins. Co.		10,000.00		1,217,280.05	8,404.46
American Reserve Ins. Co. (a N. Y. Corp'n)				2,693,657.23	294,094.57
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)		348,700.00		1,234,555.00	68,058.84
Atlantic Fire Ins. Co.		46,835.45		435,067.70	84,676.23
Automobile Ins. Co.	22,000.00	96,600.00		14,001,557.05	1,578,228.63
Baltimore American Ins. Co. of N. Y.	40,005.00	202,500.00	26,500.00	3,157,048.19	1,206,550.84
Bankers & Shippers Ins. Co. of N. Y.				4,700,640.16	290,204.50
Boston Ins. Co.	448,800.00	92,500.00		12,623,736.66	665,208.60
Buffalo Ins. Co.	1,000,000.00	736,150.00	1,131.31	2,700,085.06	433,291.02
California Ins. Co.	1,002,610.20	538,230.00		2,631,902.06	391,952.34
Camden Fire Ins. Ass'n	225,000.00	1,689,172.50		7,641,329.82	525,292.70
Capital Fire Ins. Co. (a N. H. Corp.)		171,098.00	220,067.90	246,334.20	16,837.88
Carolina Ins. Co.	13,000.00	291,150.00		1,340,059.61	232,061.85
Central States Fire Ins. Co.		3,500.00		340,853.05	43,597.00
Chicago Fire and Marine Ins. Co.		585,750.00		1,664,115.70	199,585.70
Citizens Insurance Co.		35,000.00		630,459.05	246,578.57
City of New York Ins. Co.		65,750.00		4,099,858.19	699,515.36
Columbia Fire Ins. Co.	80,000.00			1,605,286.65	19,175.90
Columbia Ins. Co.				2,621,551.65	170,524.59
Columbian National Fire Ins. Co.	406,677.95	591,434.51		391,032.17	137,890.53
Commerce Ins. Co.		201,200.00	117,750.00	3,347,175.75	97,722.84
Commercial Union Fire Ins. Co.				2,120,858.53	224,458.56
Commonwealth Ins. Co. of N. Y.		8,000.00		5,690,937.80	382,713.81
Concordia Fire Ins. Co.		956,850.00		2,538,159.49	960,870.33
Connecticut Fire Ins. Co.		451,400.00		12,346,782.52	1,027,687.76
Continental Ins. Co.	1,751,460.23	12,500.00		74,187,658.00	1,674,402.12
County Fire Ins. Co.	30,208.38	7,000.00		1,733,019.20	147,833.89
Detroit Fire and Marine Ins. Co.	400,000.00	2,162,889.56		1,233,276.64	149,863.04
Detroit Natl. Fire Ins. Co.	39,505.23	401,642.69		24,750.00	84,015.48
Dixie Fire Ins. Co.	357,139.83	220,880.00		367,109.57	116,476.06
Eagle Fire Co. of New York				1,481,206.75	127,935.74
Eagle Fire Ins. Co.	100,000.00	515,300.00		3,419,110.42	1,293,723.70
East and West Ins. Co. of N. Haven		294,000.00		1,547,295.65	65,179.51
Employers Fire Ins. Co.				2,967,121.63	173,319.57
Equitable Fire and Marine Ins. Co.		2,000.00		3,903,435.30	663,217.49
Equitable Fire Ins. Co.	10,000.00	19,407.00	1,100.00	1,003,825.89	16,244.77
Equity Fire Ins. Co.	96,905.00	79,496.75		352,374.75	235,606.01
Eureka Security Fire & Mar. Ins. Co.	118,508.63	18,000.00		2,084,761.03	53,429.51
Excelsior Ins. Co. of N. Y.		201,470.00		378,698.50	26,979.12
Export Ins. Co. (a N. Y. Corp'n)		25,000.00		2,287,739.62	471,222.48
Federal Ins. Co. (a N. J. Corp'n)		21,000.00	400,000.00	9,146,466.40	1,034,781.34
Federal Union Ins. Co.				1,870,587.30	202,819.22
Fidelity-Phenix Fire Ins. Co.	1,721,460.23	10,000.00		57,182,829.00	1,140,130.36
Fire Association of Philadelphia	726,653.64	3,836,399.16	1,400.00	14,524,279.54	1,622,560.57
Fireman's Fund Ins. Co.	1,177,925.67	3,046,125.49	375,279.68	20,586,319.82	2,290,325.24
Firemen's Insurance Co.	1,508,641.13	2,427,621.00		29,267,723.02	2,485,006.77
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)				3,066,633.17	176,863.41
First American Fire Ins. Co.	26,890.67			2,936,275.00	325,621.64
Franklin Fire Ins. Co. (a Pa. Corp'n)				8,945,725.10	1,090,269.67
Franklin Natl. Ins. Co. of N. Y. (a N. Y. Corp'n)	167,120.52				330,157.25
General Exchange Ins. Corp'n				9,042,207.71	504,470.95
Georgia Home Ins. Co.	167,500.00	258,750.00	4,000.00	412,974.50	32,389.78
Girard Fire and Marine Ins. Co.		156,900.00		4,312,809.66	443,231.83
Glens Falls Ins. Co.	226,405.55	1,275,229.00	744,000.00	15,232,273.47	1,099,477.19
Globe and Rutgers Fire Ins. Co.		149,834.90		50,026,260.93	3,052,132.11

Continued

Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
499,352.31	23,738.24	5,732,145.63	268,423.41	6,000,569.04		6,000,569.04
1,142,680.58	798,356.82	26,752,725.73	1,782,392.54	28,535,118.27	362,924.75	28,172,193.52
81,149.18	2,459.91	1,319,293.60	107,817.79	1,427,111.39	2,259.91	1,424,851.48
84,225.15		3,071,976.95	427,664.78	3,499,641.73		3,499,641.73
194,638.08	357.97	1,846,309.89	96,705.50	1,943,015.39	4,264.25	1,938,751.14
80,967.87	1,726.64	649,273.99	42,468.48	691,742.47	11,008.23	680,734.24
3,399,172.31	70,876.63	19,168,434.62	1,377,191.11	20,545,625.73	78,961.71	20,466,664.02
439,066.20	200.00	5,071,870.23	1,516,720.30	6,588,590.53	21,824.09	6,566,766.44
652,034.01		5,645,878.77	384,827.23	6,030,706.00	17,886.09	6,012,819.91
1,181,307.88	232,657.66	15,184,210.80	5,310,849.07	20,495,059.87	64,523.86	20,430,536.01
433,624.99	152,881.79	5,457,164.17	336,118.71	5,793,282.88	12,318.06	5,780,964.82
271,592.44	13,111.18	4,849,398.22	216,728.49	5,066,126.71	21,056.15	5,045,070.56
758,452.80	9,981.61	10,849,229.49	1,398,645.75	12,247,875.24	19,437.09	12,228,438.15
		648,937.98	111,360.06	760,298.04		760,298.04
128,646.60		2,014,938.06	58,356.51	2,073,294.57	292.85	2,073,001.72
914.75		393,775.40	24,786.16	418,561.56	914.75	417,646.81
288,668.25	300.00	2,738,419.65	138,099.50	2,876,519.15	35,637.24	2,840,881.91
348,208.38		1,260,246.00	22,459.96	1,282,705.96		1,282,705.96
447,478.33	424.20	5,313,026.67	980,095.81	6,293,122.48	23,773.57	6,269,348.91
103,590.10	300.00	1,808,352.65	69,152.07	1,877,504.72	3,153.81	1,874,350.91
197,253.77	655.90	2,989,985.91	24,749.69	3,014,735.60	64,128.28	2,950,607.32
190,025.19	300.00	1,717,360.33	29,574.41	1,746,934.74	590.93	1,746,343.81
286,168.79	2,308.35	4,052,325.73	31,262.97	4,083,588.70	5,110.56	4,078,478.14
282,743.42	665.40	2,628,725.91	215,307.47	2,844,033.38	2,727.61	2,841,305.77
453,849.73	14,684.54	6,550,185.89	682,159.54	7,232,345.43	19,920.06	7,212,425.37
589,725.08	4,836.14	5,050,441.04	243,602.77	5,294,043.81	43,619.55	5,250,424.26
955,342.12	226,801.98	15,908,014.38	2,036,511.90	17,944,526.28	120,546.50	17,823,979.78
3,021,402.90	409,491.88	81,057,315.13	717,226.53	81,774,541.66	307,474.96	81,467,066.70
111,494.93	1,176.25	2,030,752.65	418,169.77	2,448,922.42	2,831.14	2,446,091.28
303,259.80		4,249,289.04	88,489.91	4,337,778.95	11,107.60	4,326,671.35
21,456.71	200.00	571,570.11	40,897.49	612,467.60	15,339.96	597,127.64
384,024.04	26,071.47	1,451,694.96	325,226.04	1,776,921.00	38,357.84	1,738,563.16
132,777.33	2,119.38	1,744,039.20	106,877.39	1,850,916.59	37,695.30	1,813,221.29
156,064.54		5,484,798.66	213,928.98	5,698,727.64	31,331.44	5,667,396.20
120,747.11	3,146.11	2,030,368.38	223,710.24	2,254,078.62	4,140.88	2,249,937.74
349,956.59	853.33	3,491,851.12	286,388.91	3,778,240.03	6,666.14	3,771,573.89
459,264.84	49,903.40	4,978,014.23	858,961.37	5,836,975.60	40,624.20	5,796,351.40
40,314.95		1,090,892.61	95,336.51	1,186,229.12		1,186,229.12
52,554.53		816,934.04	49,985.73	866,919.77		866,919.77
291,809.02		2,506,508.49	417,485.42	2,923,993.91	27,495.43	2,896,498.48
20,290.31		627,437.93	22,301.10	649,739.03		649,739.03
104,487.08	114,305.05	2,793,771.07	47,093.85	2,840,864.92		2,840,864.92
423,484.64	20,557.72	11,046,290.10	800,301.05	11,846,591.15	34,238.37	11,812,352.78
179,325.51	22.03	2,252,754.06	167,231.19	2,419,985.25	14,188.42	2,405,796.83
2,253,423.47	610,386.53	62,918,229.59	489,785.26	63,408,014.85	381,190.97	63,026,823.88
1,829,999.25		22,541,292.46	851,489.46	23,392,781.92	32,278.02	23,360,503.90
3,745,815.39	473,865.76	31,695,726.96	2,088,852.04	33,784,579.00	216,716.85	33,567,862.15
1,610,996.19	109,589.11	37,418,577.25	2,736,988.57	40,155,565.82	155,428.99	40,000,136.83
151,333.51		3,424,829.09	526,197.45	3,951,026.54		3,951,026.54
211,576.72	128,772.31	3,629,136.34	27,797.87	3,656,934.21	64,968.42	3,591,965.79
900,771.70		11,103,886.99	988,904.38	12,092,791.37		12,092,791.37
151,282.73		1,393,079.61	67,911.13	1,460,990.74	120.22	1,460,870.52
207,240.65	410,849.74	9,743,069.57	853,984.51	10,597,054.08	2,992.30	10,594,061.78
107,013.77	3,074.89	985,702.94	6,257.24	991,960.18	5,679.39	986,280.79
535,282.99	6,392.84	5,454,617.32	590,246.00	6,044,863.32	43,897.04	6,000,966.28
1,501,561.40	30,499.34	20,109,746.86	220,696.37	20,330,443.23	40,782.33	20,289,660.90
8,809,190.10		62,037,418.04	18,656,320.63	80,693,738.67	500,000.00	80,193,738.67

TABLE 1

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
Globe Insurance Co. of Pa.	125,608.54	138,575.00	31,500.00	994,809.84	130,230.11
Granite State Fire Ins. Co.	128,846.82	88,700.00		2,234,789.86	189,123.41
Great American Ins. Co.				44,049,374.65	1,835,102.22
Great Lakes Ins. Co.		541,700.00		780,989.25	89,000.43
Guaranty Fire Ins. Co. of Providence				1,674,220.48	163,122.01
Guardian Fire Assur. Corp'n of N. Y.				3,244,210.68	1,341,660.30
Hamburg-American Ins. Co.				1,692,294.14	72,579.06
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	42,255.50	61,270.00	100,871.36	251,819.61	7,805.57
Hanover Fire Ins. Co.	907,956.06	97,950.00		8,720,201.08	215,334.27
Harmonia Fire Ins. Co. (Buffalo)		94,600.00		1,548,958.66	307,467.33
Hartford Fire Ins. Co.	3,286,500.00	1,670,050.00	8,500.00	58,112,091.21	4,879,223.24
Henry Clay Fire Ins. Co.		542,584.18	5,000.00	108,890.17	110,223.34
Home Fire & Mar. Ins. Co. of Calif.		311,975.00		4,292,568.21	478,702.36
Home Ins. Co.				69,478,521.98	8,508,065.44
Homeland Ins. Co. of America				945,046.25	53,111.54
Hudson Ins. Co.		106,500.00		2,513,402.68	450,042.87
Imperial Assur. Co.				3,286,020.15	259,166.34
Importers and Exporters Ins. Co.	222,237.10			3,339,118.73	287,346.41
Independence Fire Ins. Co.		260,000.00		805,258.11	71,828.48
Insurance Co. of North America	1,100,000.00	35,250.00		52,648,630.67	4,902,030.11
Insurance Co. of the State of Pa.	182,244.30			4,586,045.00	600,542.21
International Ins. Co.		359,000.00	81,000.00	7,063,549.64	281,438.38
Iroquois Fire Ins. Co.		39,350.00		356,191.06	38,943.37
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)				2,929,915.06	843,541.35
Lumbermen's Ins. Co.		897,350.00		3,130,038.32	304,087.50
Maryland Ins. Co. (a Del. Corp'n)				1,556,287.68	494,333.94
Massachusetts Fire and Mar. Ins. Co.				1,810,910.62	26,873.30
Mechanics and Traders Ins. Co.	22,000.00			3,339,067.71	141,635.23
Mechanics Ins. Co.	72,430.11	33,400.00		3,194,754.53	704,303.31
Mercantile Ins. Co. of America				5,318,809.98	312,082.96
Merchants Fire Assur. Corp'n of N. Y.		1,242,550.00		7,940,988.06	720,621.44
Merchants Fire Ins. Co.	12,472.80	299,419.25		1,006,617.65	45,167.28
Merchants Ins. Co. in Providence				1,899,005.36	160,335.36
Mercury Ins. Co.				2,176,056.64	61,790.38
Michigan Fire and Marine Ins. Co.		608,815.25		1,352,817.74	132,100.39
Milwaukee Mechanics Ins. Co.	491,800.00	1,060,438.53	50,000.00	8,389,002.39	272,555.35
Minneapolis Fire and Marine Ins. Co.				765,294.80	148,132.29
National American Fire Ins. Co.		938,292.00		784,773.85	97,230.59
National Ben Franklin Fire Ins. Co.	192,530.96	846,573.72		2,333,196.82	686,421.66
National Fire Ins. Co.	805,952.51	1,507,475.00		28,073,878.79	5,986,339.94
National Liberty Ins. Co. of America	1,757.80	1,582,500.00		13,169,106.28	3,384,078.13
Nat'l Reserve Ins. Co. (an Ill. Corp'n)	1,120.00	279,300.00		1,763,008.95	329,344.97
National Security Fire Ins. Co.		225.30		1,067,723.06	117,300.11
National Union Fire Ins. Co.	426,121.85	1,187,600.00	250,000.00	12,546,530.30	939,455.21
Newark Fire Ins. Co.	185,776.47	309,950.00		6,343,434.40	624,304.58
New Brunswick Fire Ins. Co.	200,000.00	248,700.00		2,270,743.82	440,906.13
New England Fire Ins. Co.		247,050.00		700,847.15	25,136.05
New Hampshire Fire Ins. Co.	290,306.31	24,180.00	200,000.00	9,271,967.87	419,160.57
New Jersey Ins. Co. (a N. J. Corp'n)	9,000.00	195,350.00		2,397,764.40	700,537.89
New York Underwriters Ins. Co.		25,000.00		4,558,670.28	626,613.43
Niagara Fire Ins. Co.		482,893.75		17,060,348.81	1,619,871.34
North Carolina Home Ins. Co.				1,621,827.00	125,518.38
Northern Ins. Co. of N. Y.		200,500.00		6,455,507.68	269,231.21
North River Ins. Co.		690,550.00		13,801,786.93	1,380,683.23
North Star Ins. Co.				2,895,817.89	105,547.47
Northwestern Fire and Mar. Ins. Co.	82,630.19	494,200.00		898,603.25	133,135.22
Northwestern Nat'l Ins. Co.	210,000.00	1,759,000.00		11,430,960.35	436,149.77
Old Colony Ins. Co.		8,000.00		5,654,992.08	165,086.36
Orient Ins. Co.	643,144.48			5,535,348.40	1,088,234.02
Pacific Fire Ins. Co.		31,250.00		4,110,082.72	748,067.62

Continued

Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
102,973.22	1,707.06	1,515,593.79	35,271.86	1,550,865.65	3,625.31	1,547,240.34
140,553.68	250.00	2,791,263.97	93,303.16	2,884,567.13	4,701.18	2,879,865.95
3,374,701.65	134,109.35	49,593,288.37	7,582,058.41	57,175,346.78	192,372.22	56,982,974.56
98,219.57	16,678.05	1,527,247.30	37,795.61	1,565,042.91	32,569.69	1,532,473.22
117,229.04	300.00	1,954,971.53	125,784.35	2,080,755.88	4,766.77	2,075,989.11
236,580.61	80,134.86	5,002,587.08	203,320.67	5,205,907.75		5,205,907.75
84,398.96		1,849,672.76	92,496.86	1,942,169.62		1,942,169.62
79,703.70	2,812.13	546,227.87	4,983.18	551,211.05	2,115.23	549,095.82
738,385.63	4,709.80	10,683,186.94	3,343,568.91	14,026,755.85	5,435.62	14,021,320.23
113,991.35		2,064,997.76	119,124.34	2,184,122.10		2,184,122.10
6,740,681.13	190,959.99	74,888,705.57	13,604,957.74	88,493,663.31	377,287.79	88,116,375.52
		766,697.69	19,675.96	786,373.65		786,373.65
577,373.57	20,930.66	5,681,550.43	385,193.34	6,066,743.77	12,145.99	6,054,597.78
4,217,800.30	20,311.58	86,225,299.30	10,565,998.81	96,791,298.11	685,965.52	96,105,332.59
72,531.70	182.40	1,071,171.99	17,123.31	1,088,300.30	182.40	1,088,117.90
528,171.43	15,831.19	3,673,948.17	444,708.79	4,118,656.96	12,540.82	4,106,116.14
258,176.41	300.00	3,734,582.12	33,539.42	3,768,121.54	64,022.51	3,704,099.03
718,287.47	6,550.33	4,573,540.09	389,313.76	4,962,853.85	7,343.38	4,955,510.47
160,611.49	4,698.37	1,302,396.45	50,193.52	1,352,589.97	7,357.06	1,345,232.91
5,913,878.68	304,909.89	64,996,619.35	5,467,063.24	70,463,682.59	402,411.58	70,061,271.01
659,375.00	1,541.25	6,089,747.76	1,112,268.37	7,202,016.13	114,240.22	7,087,775.91
677,118.55		8,462,106.69	685,847.80	9,147,954.49	29,685.13	9,118,269.36
14,860.84	8,767.93	458,113.80	26,483.58	484,597.38	12,575.26	472,022.12
252,217.78		4,025,674.69	299,229.77	4,324,904.46		4,324,904.46
306,107.53	1,397.11	4,568,980.40	190,494.55	4,759,475.01	38,882.67	4,720,592.34
192,427.96	636.11	2,243,614.01	175,807.21	2,419,421.30	8,465.80	2,410,955.50
51,165.15		1,898,949.70	384,382.68	2,283,332.44		2,283,332.44
426,412.23		3,929,135.11	339,898.87	4,269,034.04	30,803.00	4,238,231.04
403,622.37	4,931.68	4,473,642.20	387,499.11	4,861,141.31	32,896.02	4,828,245.29
515,172.79	9,452.25	6,156,417.88	558,505.35	6,714,923.23	7,879.30	6,707,043.93
501,389.08		10,495,539.52	1,616,446.64	12,111,986.16	37,184.75	12,074,801.41
79,419.10	19,608.91	1,465,705.29	25,309.46	1,491,014.75	31,194.23	1,459,820.52
200,077.35	344.59	2,259,843.29	165,554.87	2,425,398.16	11,821.41	2,413,576.75
200,879.64	3,539.54	2,442,266.40	64,582.36	2,506,848.76	7,662.46	2,499,186.30
322,903.28	100.00	2,546,833.36	133,687.42	2,680,520.78	19,770.33	2,660,750.45
1,017,325.74	13,967.82	11,895,119.83	882,899.58	12,778,019.41	23,690.46	12,754,328.95
345,575.30	2,666.13	1,161,668.43	53,083.90	1,214,752.33	2,868.32	1,211,884.01
77,763.98	32,739.99	1,930,800.42	27,139.78	1,957,940.20	56,775.72	1,901,164.48
659,515.13	8,352.62	4,726,590.85	253,690.04	4,980,280.89	72,559.26	4,907,721.63
3,090,300.19	401,149.93	39,865,096.36	4,750,582.69	44,615,679.05	539,985.98	44,075,693.07
2,027,133.94	300.00	20,164,896.20	7,672,580.47	27,837,476.67	52,279.15	27,785,197.52
244,895.54	2,618.71	2,611,188.17	215,393.14	2,826,581.31	3,927.46	2,822,653.85
98,885.68	9,661.58	1,323,856.33	59,967.79	1,383,824.12	11,267.63	1,372,556.49
2,404,151.25	492,381.80	18,287,240.41	914,287.68	19,201,528.09	275,814.69	18,925,713.40
712,598.12	20,870.42	8,196,833.99	413,343.62	8,610,177.61	21,659.66	8,588,517.95
161,676.29		3,323,086.29	125,640.18	3,447,726.47		3,447,726.47
146,698.55	1,126.51	1,120,418.24	15,465.74	1,135,883.98	1,245.30	1,134,638.68
909,287.08	5,000.00	11,110,902.13	3,588,378.60	14,699,280.73	23,568.70	14,675,712.03
306,608.17	5,000.00	3,701,280.32	208,249.15	3,909,529.47	16,322.56	3,893,206.91
639,409.43		5,845,693.14	265,085.47	6,110,778.61	46,315.14	6,064,463.47
1,883,345.94	142,591.15	21,289,050.99	3,376,283.61	24,665,334.60	125,561.91	24,539,772.69
81,230.06	9,284.57	1,837,860.01	114,124.89	1,951,984.90	785.76	1,951,199.14
691,014.53		7,717,153.42	934,444.13	8,651,597.55	17,297.86	8,634,299.69
1,433,541.76	36,361.19	17,242,923.11	4,294,748.48	21,537,671.59	7,811.35	21,529,860.24
166,897.45		3,168,262.81	210,207.59	3,378,470.40		3,378,470.40
455,202.15	67,981.74	2,131,752.55	87,061.65	2,218,814.20	123,818.20	2,094,996.00
833,066.61		14,689,176.73	648,879.31	15,338,056.04	31,604.42	15,306,451.62
324,355.73	31,078.06	6,183,515.23	1,624,815.18	7,808,330.41	14,248.77	7,794,081.64
688,608.66	7,554.06	7,962,949.62	143,864.49	8,106,814.11	68,040.14	8,038,773.97
608,477.08		5,587,897.42	612,627.67	6,200,525.09	24,072.30	6,176,452.79

TABLE 1

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
Patriotic Ins. Co. of America				1,507,784.81	97,173.38
Pennsylvania Fire Ins. Co.	150,000.00		2,611.05	12,943,706.79	542,403.34
Peoples Nat'l Fire Ins. Co. (a Delaware Corp'n)	82,147.90	169,350.00		2,683,030.90	173,102.11
Philadelphia Fire & Marine Ins. Co.				3,141,009.73	647,178.22
Phoenix Ins. Co.	546,871.04	381,200.00	10,000.00	20,239,767.82	2,081,816.61
Pilot Reinsurance Co. of N. Y.				1,992,681.83	768,636.66
Potomac Ins. Co.		732,900.00		1,857,447.31	173,785.37
Preferred Risk Fire Ins. Co.	190,087.83	382,445.50		456,700.00	92,465.04
Presidential Fire and Marine Ins. Co.		284,550.00		654,930.72	80,221.61
Providence Washington Ins. Co.	100,000.00		13,333.33	10,634,564.34	568,800.54
Queen Ins. Co. of America		159,000.00		19,284,541.99	874,300.36
Reliable Fire Ins. Co.	76,000.00			1,236,700.00	15,104.11
Reliance Insurance Co.		342,056.67		1,465,590.41	525,967.25
Republic Fire Ins. Co.	33,884.06	936,522.44		255,566.28	119,627.31
Retailers Fire Ins. Co.	4,814.09	314,282.74	7,254.86	4,109.60	14,844.71
Rhode Island Ins. Co.				3,723,683.23	372,227.86
Richmond Ins. Co. of N. Y.	30,000.00	601,100.00		1,721,352.50	312,039.86
Rocky Mt. Fire Ins. Co.	233,998.91	56,065.00	30,000.00	301,636.00	47,838.34
Rossia Ins. Co. of America	373,000.00	69,500.00		11,515,268.77	1,578,981.22
Safeguard Ins. Co. of N. Y.				1,499,600.42	371,229.82
St. Paul Fire and Marine Ins. Co.	764,134.45	2,058,316.33	16,833.34	22,716,313.66	1,132,781.41
Savannah Fire Ins. Co.		4,000.00		646,006.75	40,632.62
Security Ins. Co.	659,287.55	762,900.00		7,642,002.90	330,809.22
Sentinel Fire Ins. Co.				1,197,708.14	145,246.96
South Carolina Ins. Co.	29,096.57	224,533.33	10,436.40	281,394.30	49,273.36
Southern Home Ins. Co.	40,699.43	113,909.80	7,000.00	1,322,763.48	82,710.11
Springfield Fire and Marine Ins. Co.	368,655.02	1,791,030.00		21,562,692.40	1,994,564.20
Standard American Fire Ins. Co. ¹					
Standard Fire Ins. Co.				2,728,525.35	307,076.11
Star Ins. Co. of America				3,981,120.76	329,661.79
Stuyvesant Ins. Co. ²					
Superior Fire Ins. Co.	229,500.08	1,583,780.00		1,468,393.75	812,404.50
Transcontinental Ins. Co. (a N. Y. Corp'n)				546,149.75	409,815.97
Travelers Fire Ins. Co.		345,000.00		11,477,404.77	981,955.38
Twin City Fire Ins. Co.	179,579.58	142,800.00		703,023.20	127,579.85
United American Ins. Co. of Pa.		411,905.00		715,080.98	49,287.20
United Firemens Ins. Co.	125,000.00	258,150.00		2,601,806.00	164,441.58
United States Fire Ins. Co.		1,852,725.00	3,000.00	20,264,720.20	2,158,778.54
U. S. Merchants & Shippers Ins. Co.				5,300,852.50	281,667.25
Utah Home Fire Ins. Co.	385,686.57	403,467.85		983,076.86	96,145.29
Victory Ins. Co. of Philadelphia		464,000.00		1,321,921.03	438,271.20
Virginia Fire and Marine Ins. Co.	70,287.26	42,250.00		2,758,930.08	300,813.92
Westchester Fire Ins. Co.		268,360.00		9,388,892.62	1,650,861.34
Western Fire Ins. Co.		400.00		549,656.55	65,653.65
Wheeling Fire Ins. Co.	66,500.00	93,875.00		634,462.50	67,597.23
World Fire and Marine Ins. Co.				2,101,968.42	485,144.72
Total Non-Iowa Stock Companies	\$29,186,838.55	\$63,681,647.22	\$3,049,669.23	\$1,220,121,280.12	\$112,454,447.11
Total Iowa Stock and Mut. Co's	1,350,469.87	5,265,923.25	36,889.50	6,512,287.64	1,062,955.38
Total Non-Iowa Mutual Co's	3,682,275.22	7,609,674.02	67,537.15	37,449,390.06	4,881,187.92
Total United States Branch Co's	4,813,654.28	6,463,059.54	325,000.00	197,495,298.63	30,214,820.33
Total All Companies	\$39,033,237.92	\$82,520,304.03	\$3,479,095.88	\$1,461,578,256.45	\$139,213,405.74

-Continued-

Agents' Balances	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
297,998.63	11,149.34	1,824,106.16	95,408.34	1,919,514.50	10,918.09	1,908,596.41
1,048,733.45	22,710.65	14,710,165.30	1,494,735.91	16,204,901.21	67,435.99	16,137,465.22
275,343.98	300.00	3,383,274.99	982,539.42	4,365,814.41	4,577.85	4,361,236.56
765,556.69	14,410.89	4,508,156.23	255,800.09	4,764,016.32	34,715.27	4,729,301.05
1,811,858.83	176,940.58	31,848,454.88	9,031,669.69	40,880,124.57	168,501.63	40,711,622.94
122,202.43		2,883,520.86	142,719.12	3,026,239.98		3,026,239.98
275,381.38	18,874.26	3,059,388.52	140,118.49	3,199,507.01	9,395.94	3,190,111.07
70,505.08		1,192,144.07	35,978.84	1,228,122.91	7,237.95	1,220,884.96
163,587.82	200.00	1,283,492.15	46,259.99	1,329,752.14	2,065.43	1,327,686.71
1,156,887.88	20,812.19	12,494,491.28	6,267,859.07	18,862,350.35	7,305.96	18,855,044.39
1,542,440.00	48,406.94	21,909,689.92	1,301,370.85	23,211,060.77	67,960.47	23,143,100.30
45,485.30		1,373,289.49	145,036.39	1,518,325.88	19,547.22	1,498,778.66
335,687.25		2,729,241.62	82,871.29	2,812,112.91	2,919.03	2,809,193.88
254,138.83	2,600.00	1,602,339.12	83,721.15	1,686,060.27	4,132.55	1,681,927.72
1,132.35	46,541.07	392,979.42	17,860.60	410,840.02	31,309.26	379,530.76
627,783.92	10,353.12	4,734,047.73	893,888.22	5,627,935.95	35,358.91	5,592,577.04
206,546.97		2,870,628.93	413,342.98	3,283,971.91		3,283,971.91
7,180.30	5,111.27	681,829.91	9,213.64	691,043.55	1,037.17	690,006.38
331,303.31	89,111.20	13,957,865.61	2,185,182.07	16,143,047.68	3,956.69	16,139,090.99
157,636.05	1,312.56	2,029,877.05	91,921.20	2,121,798.25	18,093.15	2,103,705.10
1,540,563.76	520,952.81	28,769,895.76	909,786.83	29,679,682.59	247,826.95	29,431,855.64
88,397.68	815.21	779,872.27	15,878.92	795,751.19	251.15	795,500.04
660,111.68	210,493.34	10,465,605.39	1,323,193.81	11,788,799.20	87,188.87	11,701,610.33
167,449.29		1,450,404.42	90,968.49	1,541,372.91		1,541,372.91
43,439.02		638,173.56	38,312.85	676,486.41		676,486.41
158,630.39	51,446.25	1,777,159.47	51,009.99	1,828,169.46	9,698.98	1,818,470.48
1,062,740.08	180,271.83	28,990,963.72	4,161,975.55	33,152,929.27	326,533.99	32,826,395.28
221,650.26	100.00	3,158,351.78	386,219.09	3,544,570.87	6,980.55	3,537,590.32
471,837.06	4,629.76	4,788,249.37	373,398.36	5,161,647.73	24,218.82	5,137,428.91
631,577.83	2,182.11	4,727,838.07	157,192.59	4,885,030.66	49,061.31	4,835,969.35
506,908.87	7,679.47	1,470,554.06	38,450.44	1,509,004.50	772.34	1,508,232.16
1,176,259.75	78.00	13,980,697.90	398,639.66	14,379,337.56	28,959.75	14,350,377.81
163,412.75	89,026.10	1,406,020.48	144,809.59	1,550,830.07	70,736.78	1,480,093.29
82,416.06	2,888.33	1,261,677.55	65,985.21	1,327,662.76	9,119.69	1,318,543.07
208,061.77	807.50	3,418,206.85	33,765.15	3,452,032.00	33,646.73	3,418,385.27
2,342,302.87	180,436.48	26,710,963.09	6,003,243.84	32,714,206.93	41,547.31	32,672,659.62
393,566.54	929.82	5,976,406.09	76,132.33	6,052,538.42	17,555.44	6,034,982.98
25,537.77	29.15	1,893,943.59	16,536.10	1,910,479.69	61,619.50	1,848,860.19
319,080.41		2,542,373.54	200,575.46	2,742,949.00	8,175.20	2,734,773.80
347,923.05	1,600.00	3,321,804.31	327,881.00	3,649,685.40	9,532.52	3,640,152.88
1,222,143.83	48,974.60	12,609,232.39	1,764,334.02	14,373,566.41	102,780.13	14,270,786.28
40,575.67	1,965.43	648,981.30	10,053.26	658,934.56	6,644.78	652,289.78
50,736.54	8,372.66	921,643.93	56,154.72	977,798.65	11,081.03	966,717.62
409,420.02	210.41	2,987,143.57	347,768.19	3,334,911.76	14,164.96	3,320,746.80
1,125,447,465.55	7,852,966.35	1,564,194,314.15	184,408,012.46	1,748,602,326.61	9,138,177.63	1,739,464,148.98
1,421,848.59	1,567,017.95	17,917,432.16	1,059,728.76	18,977,160.92	1,157,504.00	17,819,656.83
4,950,564.47	731,801.38	59,372,430.22	2,917,395.80	62,289,826.02	650,257.55	61,639,568.47
34,233,483.63	1,110,507.72	254,653,917.33	17,060,865.59	271,725,782.92	2,426,678.29	269,299,104.63
1,109,663,362.24	11,262,383.40	1,896,140,093.86	205,455,002.61	2,101,595,096.47	13,372,617.56	2,088,222,478.91

^aRed figure.¹A New York stock company, not a U. S. branch.²Withdrawn from this state.³Consolidated with the Standard Federal Fire Insurance Company.⁴Name changed to St. Paul Mutual Insurance Company.

TABLE 5—FIRE INSURANCE COMPANIES

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts
IOWA MUTUAL COMPANIES					
Druggists Mut. Ins. Co. of Iowa.....	10,798.67	215.00	83,861.07		250.00
Farmers Union Mut. Ins. Co.....	4,160.00		108,232.83		403.00
Iowa Automobile Mut. Ins. Co.....	5,895.71	150.00	66,632.72		162.00
Iowa Hardware Mut. Ins. Co.....	10,271.78	45.10	61,259.29		11,018.35
Iowa Mut. Ins. Co.....	17,227.39	1,000.00	308,341.13		500.00
Iowa State Ins. Co. (Mutual).....	50,115.30	2,000.00	1,537,221.48		845.30
Mill Owners Mut. Fire Ins. Co.....	108,997.93	3,002.00	1,164,598.92		2,702.40
Retail Merchants Mut. Ins. Co.....	9,340.07	60.00	38,583.81		
Western Grain Dealers Mut. Fire Ins. Co.....	4,734.70	65.00	65,332.77		
Total Iowa Mutual Companies.....	\$ 221,541.55	\$ 6,537.00	\$ 3,524,064.02		\$ 15,802.45
IOWA STOCK COMPANIES					
Dubuque Fire and Marine Ins. Co.....	\$ 201,110.71	\$ 1,200.00	\$ 2,849,476.45		\$ 500.00
Inter-Ocean Reinsurance Co.....	162,149.67	6,061.69	1,518,969.60		1,830.85
Iowa Fire Ins. Co.....	4,417.50		190,541.83		
Iowa National Fire Ins. Co.....	23,364.83	2,118.56	370,460.31		300.00
Security Fire Ins. Co.....	38,037.55	570.56	778,066.48	18,000.00	2,800.00
Standard Federal Fire Ins. Co.....	52,557.57	1,140.62	365,019.64		15,130.00
Total Iowa Stock Companies.....	\$ 481,637.83	\$ 11,091.43	\$ 6,072,534.31	\$ 18,000.00	\$ 30,460.48
Total Iowa Stock and Mutual Co's	\$ 703,179.38	\$ 17,629.03	\$ 9,596,598.33	\$ 18,000.00	\$ 36,353.91
OTHER THAN IOWA MUTUAL COMPANIES					
Allied American Mut. Auto Ins. Co....	\$ 34,949.00	\$ 1,905.00	\$ 101,910.85	\$ 7,024.75	\$ 580.40
American Mut. Ins. Co.....	20,943.96	537.76	171,069.64		216.18
Berkshire Mut. Fire Ins. Co.....	45,035.76	907.00	482,527.90	6,282.46	1,377.73
Cambridge Mut. Fire Ins. Co.....	7,200.91	150.00	184,062.50	4,231.65	100.00
Central Manufacturers Mut. Ins. Co.....	232,581.53	4,092.10	1,535,551.46		1,000.00
Citizens Fund Mut. Fire Ins. Co.....	19,453.38	300.00	230,961.19		180.30
Farmers Fire Ins. Co.....	132,280.63	1,984.20	872,981.62		882.77
Fitchburg Mut. Fire Ins. Co.....	32,190.16	500.00	423,749.35	5,594.46	900.00
Grain Dealers Nat'l Mut. Fire Ins. Co.....	63,342.33	500.00	651,955.41		4,510.38
Hardware Dealers Mut. Ins. Co.....	159,633.72	3,382.64	1,865,366.66	5,552.18	5,344.00
Implement Dealers Mut. Fire Ins. Co.....	19,630.36	424.14	226,304.16		2,704.76
Indiana Lumbermen's Mut. Ins. Co.....	68,845.00	500.00	615,057.36		7,000.00
Lumbermen's Mut. Ins. Co.....	125,541.00	2,500.00	1,119,091.04		2,300.00
Lumber Mut. Fire Ins. Co.....	65,796.78	328.57	536,071.14		1,101.19
Merrimack Mut. Fire Ins. Co.....	37,593.77	700.00	762,181.78	9,952.65	1,000.00
Michigan Millers Mut. Fire Ins. Co.....	200,490.71	2,875.00	1,006,175.53		15,000.00
Millers Mut. Fire Ins. Ass'n of Ill.....	80,801.67	500.00	662,379.26		4,500.00
Millers Mut. Fire Ins. Co. of Texas.....	72,207.64	500.00	490,744.53		2,000.00
Millers Nat'l Ins. Co.....	236,909.89	4,000.00	2,497,096.51		2,000.00
Minnesota Impl. Mut. Fire Ins. Co.....	194,482.98	3,600.00	1,727,835.17	4,678.63	
National Implement Mut. Ins. Co.....	76,675.01	1,300.00	541,064.53	1,421.07	
National Retailers Mut. Ins. Co.....	58,108.82	500.00	348,395.90		6,383.75
Nebraska Hardware Mut. Ins. Co.....	13,947.38	139.16	105,616.24	3,280.64	487.74
Northwestern Mut. Fire Ass'n.....	209,264.70	2,500.00	2,710,816.02	11,790.79	15,084.30
Ohio Farmers Ins. Co.....	398,581.19	850.00	3,512,360.29		1,489.02
Ohio Hardware Mut. Ins. Co.....	48,302.69	1,224.54	381,392.90		256.45
Ohio Millers Mut. Ins. Co.....	33,443.80	638.05	184,190.26		1,231.58
Pa. Lumbermen's Mut. Fire Ins. Co.....	66,559.24	500.00	471,278.18		2,300.00
Pa. Millers Mut. Fire Ins. Co.....	77,200.55	1,000.00	384,771.60		2,000.00
Retail Druggists Mut. Fire Ins. Co.....	8,082.73	200.00	90,694.20		
Retail Hardware Mut. Fire Ins. Co.....	154,408.34	2,500.00	1,836,433.67	13,981.09	3,537.00
St. Paul Mut. Hall & Cye. Ins. Co. ^a	100.00				197.00
Security Mut. Fire Ins. Co.....	7,968.62	200.00	95,107.79	4,004.90	47.90

LIABILITIES DECEMBER 31, 1927

Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
1,800.00		\$ 96,924.74		\$ 118,009.06	\$ 118,009.06	\$ 214,933.80
1,316.77	10,736.42	124,849.98		23,079.20	23,079.20	147,929.18
1,200.00	648.89	74,689.36		75,561.57	75,561.57	150,250.93
900.00		83,494.74		155,166.68	155,166.68	238,661.42
7,000.00	4,984.51	429,053.03		346,971.87	346,971.87	776,024.90
18,135.18	37,151.37	1,645,471.72		346,670.26	346,670.26	1,992,141.98
39,368.78	136,950.41	1,455,627.63	\$ 200,000.00	925,784.07	1,125,784.07	2,581,411.70
	2,843.03	50,827.29		3,342.56	3,342.56	54,169.85
2,500.00	5,394.12	78,026.59		60,015.48	60,015.48	138,042.07
72,220.73	198,708.75	4,038,965.08	\$ 200,000.00	\$ 2,054,600.75	\$ 2,254,600.75	\$ 6,293,565.83
75,000.00	44,624.51	3,171,911.67	\$ 500,000.00	\$ 815,797.94	\$ 1,315,797.94	\$ 4,487,709.61
44,731.01	64,231.15	1,797,974.00	500,000.00	515,032.69	1,015,032.69	2,813,006.69
5,000.00	3,298.11	203,257.44	100,000.00	102,858.68	202,858.68	406,116.12
14,000.00	2,000.00	412,143.70	500,000.00	366,653.48	866,653.48	1,278,797.18
25,000.00	25,022.73	887,497.32	300,000.00	401,429.94	701,429.94	1,588,927.26
9,767.30	71,697.42	515,313.15	350,000.00	86,220.90	436,220.90	951,534.14
173,498.31	210,873.92	6,988,097.28	\$ 2,250,000.00	\$ 2,287,993.72	\$ 4,537,993.72	\$ 11,526,091.00
345,719.04	409,582.67	11,027,062.36	\$ 2,450,000.00	\$ 4,342,594.47	\$ 6,792,594.47	\$ 17,819,656.83
4,463.43	75,285.95	228,209.38	\$ 100,000.00	\$ 252,156.85	\$ 352,156.85	\$ 580,366.23
4,494.19	26,595.97	223,857.70		120,088.84	120,088.84	343,946.54
7,000.00	1,160.78	544,291.63		157,632.86	157,632.86	701,924.49
3,000.00	51,939.38	250,684.44		97,207.07	97,207.07	347,891.51
31,500.00	61,833.11	1,866,558.20		1,642,680.31	1,642,680.31	3,509,238.51
3,300.00	21,624.55	275,825.45		149,278.42	149,278.42	425,103.87
40,000.00	129,733.86	1,177,863.08		1,150,431.13	1,150,431.13	2,328,294.21
11,680.53	53,791.94	528,406.44		250,415.14	250,415.14	778,821.58
29,455.61	304,412.14	1,054,175.87		1,222,118.67	1,222,118.67	2,276,294.54
51,450.00	14,012.50	2,104,741.70		952,441.34	952,441.34	3,057,183.04
5,000.00	11,270.98	265,334.40		211,860.62	211,860.62	477,195.02
30,000.00		711,402.36		1,425,176.66	1,425,176.66	2,136,579.02
30,000.00	27,030.05	1,306,662.09	\$ 200,000.00	651,242.80	851,242.80	2,157,904.89
14,396.32	250.00	617,943.95		2,248,370.52	2,248,370.52	2,866,314.47
15,000.00	133,338.21	959,766.41		206,466.16	206,466.16	1,166,232.57
27,339.10	168,600.00	2,320,480.34		1,263,133.23	1,263,133.23	3,583,613.57
25,000.00	49,395.01	822,575.94	\$ 200,000.00	770,497.07	970,497.07	1,739,973.01
8,000.00	104,806.50	678,058.67		333,167.47	333,167.47	1,011,226.14
50,000.00	20,000.00	2,810,006.40	\$ 500,000.00	1,847,576.48	2,347,576.48	5,157,582.88
41,750.00	80,162.42	2,052,509.20		890,617.67	890,617.67	2,943,126.87
17,115.00	63,368.70	700,944.31		177,743.73	177,743.73	878,688.04
10,000.00	32,274.86	456,063.34		251,512.74	251,512.74	707,576.08
75.50	10,640.44	124,187.10		92,961.16	92,961.16	227,148.26
79,182.52	547,779.30	3,576,417.72		449,827.07	449,827.07	4,026,244.79
79,759.24	84,400.00	4,077,439.74		1,170,045.10	1,170,045.10	5,247,484.84
9,823.70	30,813.62	471,813.93		195,623.49	195,623.49	667,437.42
5,000.00	32,713.20	257,216.89		102,284.79	102,284.79	359,501.68
15,271.92	4,749.71	560,859.05		2,078,362.91	2,078,362.91	2,639,221.96
12,000.00	39,880.21	516,861.36		1,156,793.34	1,156,793.34	1,673,654.70
1,631.18	393.76	101,001.87		204,471.94	204,471.94	305,473.81
43,000.00	53,813.01	2,107,673.11	\$ 500,000.00	1,243,728.35	1,743,728.35	3,851,401.46
1,244.52	2,795.46	4,247.04		143,044.13	143,044.13	147,291.17
1,400.00	18,121.13	126,820.34		63,953.28	63,953.28	190,773.62

TABLE 1

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts
Tri-State Mut. Grain Dealers Ins. Co.	3,075.31	38.48	40,785.72		
Union Fire Ins. Co.	20,488.20		632,949.49	1,974.54	2,000.00
United Mutual Fire Ins. Co.	98,459.93	6,117.48	927,395.05		11,002.30
Total Other Than Iowa Mut. Co's	\$ 3,124,547.64	\$ 47,984.12	\$ 29,326,324.90	\$ 79,709.81	\$ 10,481.30
UNITED STATES BRANCHES					
Atlas Assurance Co., Ltd.	\$ 451,968.67	\$ 22,775.54	\$ 4,181,715.79		\$ 12,502.78
Baltica Ins. Co., Ltd.	253,503.00	6,651.90	1,354,647.69		5,000.00
British America Assurance Co.	333,896.00	2,500.00	1,774,341.61		150.00
British General Ins. Co., Ltd.	85,604.00	3,500.00	694,312.70		500.00
Caledonian Ins. Co.	281,710.18	12,000.00	2,903,590.00		8,800.00
Christiana General Ins. Co.	559,103.50		3,479,897.50		
Commercial Union Assur. Co., Ltd.	1,378,458.05	21,600.00	8,293,348.06		26,000.00
Eagle, Star and British Dom. Ins. Co.	1,084,332.12	23,294.84	3,031,351.94		10,000.00
Indemnity Mut. Marine Assur. Co.	240,366.00	8,022.00	252,339.63		
Jupiter General Ins. Co., Ltd.	75,711.92	2,498.49	350,600.69		3,127.71
Kyodo Fire Ins. Co., Ltd.	110,075.53	3,082.11	566,489.47		5,037.67
Law, Union and Rock Ins. Co., Ltd.	135,080.00	7,309.05	1,256,821.11		2,500.00
Liverpool and London and Globe Ins. Co., Ltd.	1,513,366.28	67,199.05	11,635,248.34		71,071.00
London and Lancashire Ins. Co., Ltd.	404,160.25	15,057.55	4,254,395.92		10,000.00
London and Scottish Assur. Corp'n, Ltd.	362,397.00	5,892.00	933,010.89		641.47
London Assurance Corp'n	1,344,430.00	53,000.00	4,242,186.04		8,550.00
Netherlands Ins. Co.	76,278.81	4,576.72	591,557.77		2,317.86
New India Assurance Co., Ltd.	151,695.36		731,212.65		5,000.00
North British & Mercantile Ins. Co.	1,225,000.00	40,938.59	8,613,487.11		23,550.00
Northern Assurance Co.	857,775.16	26,333.31	4,969,802.09		14,708.02
Norwich Union Fire Ins. Society	660,719.29	27,100.00	4,334,928.36		8,098.06
Palatine Ins. Co.	267,050.00	5,000.00	2,160,699.22		2,500.00
Pearl Assurance Co., Ltd.	218,156.75	10,552.00	1,346,928.53		100.00
Phoenix Assurance Co.	486,829.00	19,500.00	5,045,518.04		18,000.00
Prudential Re & Coinsurance Co., Ltd.	1,156,117.52	34,683.51	5,836,071.50		5,000.00
Prudential Ins. Co. of Great Britain (Located in N. Y.)	266,010.00	5,320.20	1,847,759.26		25,082.72
Reinsurance Co. "Salamandra"	763,311.18	20,000.00	3,587,672.74		15,000.00
Royal Exchange Assurance	405,901.00	24,280.78	2,919,235.22		6,738.46
Royal Ins. Co.	1,692,394.87	49,360.25	13,987,396.11		23,154.53
Scottish Union and Nat'l Ins. Co.	444,745.00	14,827.00	4,898,000.72		15,000.00
Skandia Ins. Co.	207,113.85	4,074.63	1,404,551.19		1,702.30
Skandinavisk Ins. Co.	107,429.39		708,422.02		5,000.00
State Assurance Co., Ltd.	144,493.00	5,201.27	1,011,496.00		3,316.89
Sun Insurance Office	752,006.00	39,000.00	4,693,420.75		6,500.00
Svea Fire and Life Ins. Co.	234,952.55	4,500.00	1,656,584.72		2,500.00
Swiss Reinsurance Co.	850,827.32	12,000.00	4,939,745.26		16,000.00
Tokio Marine and Fire Ins. Co.	722,134.00	10,041.00	2,195,569.12		
Union and Phenix Espanol Ins. Co.	301,242.78	11,145.98	1,357,960.72		6,744.44
Union Assurance Society, Ltd.	225,579.00	3,500.00	1,783,224.20		1,000.00
Union Fire Ins. Co.	182,341.59	2,000.00	1,363,638.95		1,000.00
Union Ins. Society of Canton, Ltd.	825,327.43	14,631.23	412,414.14		11,000.00
Urbaine Fire Ins. Co.	887,132.21	31,243.09	4,914,704.73		25,000.00
Western Assurance Co.	645,500.00	9,000.00	2,442,974.52		11,100.00
World Auxiliary Ins. Corp'n, Ltd.	67,914.37	1,419.41			
Total U. S. Branch Companies	\$ 23,440,229.93	\$ 684,611.45	\$ 138,958,633.02		\$ 419,133.92
NON-IOWA STOCK COMPANIES					
Aetna Ins. Co.	\$ 3,366,850.45	\$ 60,000.00	\$ 26,497,525.77	\$ 300,000.00	\$ 25,000.00
Agricultural Ins. Co.	962,755.14	18,820.00	5,951,471.27		8,796.51
Allemanfia Fire Ins. Co.	442,729.00	15,000.00	2,500,345.11		1,474.06

Continued

Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
1,500.00		45,399.51		132,761.58	132,761.58	178,161.09
9,000.00	11,512.38	677,924.61		114,893.52	114,893.52	792,818.13
23,500.00	76,499.38	1,143,024.43	100,000.00	861,754.03	961,754.03	2,104,778.46
734,332.76	2,344,807.51	35,757,248.00	1,600,000.00	24,282,320.47	25,882,320.47	61,639,568.47
135,000.00	344,742.19	5,148,764.97	400,000.00	1,586,370.55	1,986,370.55	7,135,135.52
30,000.00	32,500.00	1,682,302.59	200,000.00	876,895.90	1,076,895.90	2,759,198.49
58,000.00	33,074.67	2,201,962.28	200,000.00	1,164,010.81	1,364,010.81	3,565,973.09
30,000.00	3,500.00	807,416.70	200,000.00	502,995.29	702,995.29	1,510,411.99
100,000.00	36,981.57	3,343,081.75	200,000.00	1,152,522.23	1,352,522.23	4,695,603.98
10,000.00	62,500.00	4,111,501.00	200,000.00	927,664.42	1,127,664.42	5,239,165.42
342,000.00	182,616.00	10,244,022.11	400,000.00	5,548,693.67	5,948,693.67	16,192,715.78
100,000.00	379,392.06	4,628,370.96	500,000.00	1,328,997.06	1,828,997.06	6,457,368.02
14,000.00	54,403.13	569,130.76	300,000.00	494,798.63	794,798.63	1,363,929.39
22,500.00	1,000.00	455,438.82	200,000.00	243,289.35	443,289.35	898,728.17
3,000.00	1,000.00	688,684.18	200,000.00	272,018.05	472,018.05	1,160,702.23
49,000.00	44,500.00	1,495,210.16	200,000.00	1,081,193.47	1,281,193.47	2,776,403.63
361,636.57	137,825.66	13,806,346.90	500,000.00	5,212,440.59	5,712,440.59	19,518,787.49
217,000.00	195,000.00	5,095,613.72	200,000.00	4,097,823.15	4,297,823.15	9,396,436.87
33,161.67	24,618.10	1,359,721.13	400,000.00	548,734.43	948,734.43	2,308,455.56
183,304.65	44,791.30	5,876,261.99	200,000.00	2,994,255.84	3,194,255.84	9,070,517.83
12,000.00	9,143.77	695,874.93	200,000.00	689,808.52	889,808.52	1,585,683.45
30,000.00	30,000.00	947,908.01	200,000.00	564,391.90	764,391.90	1,712,299.91
423,216.62	198,467.85	10,524,750.17	400,000.00	5,644,278.72	6,044,278.72	16,569,028.89
237,368.69	418,727.56	6,524,714.85	400,000.00	2,924,240.32	3,324,240.32	9,848,955.15
145,100.00	21,400.00	5,197,345.71	200,000.00	2,446,135.49	2,646,135.49	7,843,481.20
45,000.00	69,167.00	2,549,416.22	210,000.00	1,891,798.45	2,101,798.45	4,651,214.67
190,000.00	23,000.00	1,598,737.28	200,000.00	342,216.50	542,216.50	2,140,953.78
115,000.00	12,500.00	5,772,347.04	400,000.00	2,263,607.36	2,663,607.36	8,435,954.40
37,800.00	35,389.86	2,217,362.04	500,000.00	1,193,216.86	1,693,216.86	3,910,578.90
75,000.00	95,000.00	4,555,983.92	300,000.00	1,159,320.83	1,459,320.83	6,015,304.75
61,649.34	77,025.29	3,494,850.04	400,000.00	1,457,691.47	1,857,691.47	5,352,541.51
307,078.39	262,515.24	16,821,899.39	400,000.00	8,689,460.81	9,089,460.81	25,911,360.20
229,000.00	108,000.00	5,700,632.72	200,000.00	3,510,699.84	3,710,699.84	9,411,332.56
35,000.00	1,650,502.57	1,650,502.57	200,000.00	725,414.71	925,414.71	2,575,917.28
10,000.00	865,851.41	865,851.41	300,000.00	595,353.72	895,353.72	1,761,205.13
18,862.05	24,182.98	1,207,552.19	200,000.00	345,630.05	545,630.05	1,753,182.24
381,000.00	59,000.00	5,730,926.75	400,000.00	2,293,050.90	2,693,050.90	8,423,977.65
59,000.00	9,000.00	1,957,537.27	200,000.00	1,056,673.14	1,256,673.14	3,214,210.41
9,000.00	50,000.00	5,877,572.58	200,000.00	1,603,134.54	1,803,134.54	7,680,707.12
70,800.00	115,611.31	3,114,155.43	500,000.00	6,156,963.45	6,656,963.45	9,771,118.88
85,944.38	10,000.00	1,772,338.30	200,000.00	541,089.25	741,089.25	2,513,427.55
48,000.00	24,472.00	2,085,775.20	200,000.00	1,069,559.74	1,269,559.74	3,355,344.94
26,000.00	10,899.10	1,585,879.64	200,000.00	396,667.25	596,667.25	2,182,546.89
101,171.75	11,500.00	1,376,044.55	400,000.00	3,128,119.57	3,528,119.57	4,904,164.12
60,000.00	144,834.31	6,062,914.34	300,000.00	1,473,223.97	1,773,223.97	7,836,138.31
92,601.06	66,592.45	3,267,768.03	400,000.00	1,858,665.29	2,258,665.29	5,526,433.32
22,500.00		91,833.78	200,000.00	426,917.95	626,917.95	718,751.73
4,906,635.17	4,937,968.20	173,347,271.69	12,610,000.00	83,341,832.94	95,951,832.94	269,299,104.63
1,050,000.00	2,545,000.00	33,844,376.22	5,000,000.00	14,687,807.79	19,687,807.79	53,532,184.01
221,500.00	815,000.00	7,978,342.92	2,000,000.00	3,564,063.80	5,564,063.80	13,542,406.72
93,919.58	301,286.46	3,354,754.21	500,000.00	958,810.92	1,458,810.92	4,813,565.13

TABLE 5

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts
Alliance Ins. Co.	762,526.00	11,500.00	3,438,964.29		5,977.00
American Alliance Ins. Co.	151,470.00	1,000.00	1,764,862.55		
American Central Ins. Co.	583,213.68	10,354.13	4,547,890.37	255.98	9,617.71
American Druggists Fire Ins. Co.	17,219.52	300.00	228,636.57	3,750.00	2,463.00
American Eagle Fire Ins. Co.	842,012.27	34,171.16	6,607,741.03		6,000.00
American Equitable Assurance Co.	422,629.84	8,063.28	2,253,486.31	352.62	
American Ins. Co.	1,909,254.19	70,000.00	14,794,954.22	200,000.00	15,000.00
American National Fire Ins. Co.	60,131.00	1,000.00	491,933.05		1,500.00
American Reserve Ins. Co. (a N. Y. Corp'n)	237,123.00		1,810,145.14		16,700.00
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	18,082.00	763.00	410,102.97		400.00
Atlantic Fire Ins. Co.	33,517.53	100.00	252,707.92		
Automobile Ins. Co.	4,095,126.50	35,000.00	6,144,608.02		109,074.22
Baltimore American Ins. Co. of N. Y.	266,741.00	2,500.00	1,909,849.72		1,000.00
Bankers & Shippers Ins. Co. of N. Y.	622,346.92	5,000.00	2,583,597.47		
Boston Ins. Co.	1,987,044.14	66,854.95	6,380,577.98	180,000.00	27,500.00
Buffalo Ins. Co.	232,997.95	3,000.00	2,384,030.16		2,000.00
California Ins. Co.	246,047.40	19,000.00	2,579,605.72		7,500.00
Camden Fire Ins. Ass'n	873,449.00	25,000.00	5,560,190.38		1,000.00
Capital Fire Ins. Co. (a N. H. Corp.)	375.00				
Carolina Ins. Co.	67,359.07		578,417.00		2,500.00
Central States Fire Ins. Co.					
Chicago Fire and Marine Ins. Co.	148,600.70	2,500.00	1,453,928.43		2,500.00
Citizens Ins. Co.	84,904.34	3,300.00	569,238.96		
City of N. Y. Ins. Co.	448,151.00		2,515,902.00		2,500.00
Columbia Fire Ins. Co.	55,352.71	1,000.00	435,452.96		
Columbia Ins. Co.	103,221.00	4,200.00	1,084,614.02		3,000.00
Columbian National Fire Ins. Co.	61,967.29	2,500.00	834,846.16	4,700.00	
Commerce Ins. Co.	268,946.00	5,565.00	1,512,395.16		
Commercial Union Fire Ins. Co.	173,229.00	3,500.00	1,390,811.56		1,000.00
Commonwealth Ins. Co. of N. Y.	404,337.00	14,231.65	3,211,211.11		7,137.30
Concordia Fire Ins. Co.	331,638.38	15,814.61	2,156,594.93		2,000.00
Connecticut Fire Ins. Co.	1,002,630.82	37,078.87	7,665,905.72	50,000.00	17,500.00
Continental Ins. Co.	2,929,042.14	144,487.59	26,721,028.80	1,500,000.00	25,000.00
County Fire Ins. Co.	96,478.24	2,500.00	1,027,207.58	60,042.00	10,000.00
Detroit Fire and Marine Ins. Co.	192,082.02	5,600.00	1,791,581.62		2,000.00
Detroit National Fire Ins. Co.	23,704.38	237.05	175,020.87		1,000.00
Dixie Fire Ins. Co.	50,386.00	3,000.00	320,486.20	520.00	4,489.84
Eagle Fire Company of N. Y.	40,303.39	2,125.00	520,230.08	2,880.49	
Eagle Fire Ins. Co.	443,103.76	10,634.49	2,756,379.11		1,000.00
East and West Ins. Co. of New Haven	58,806.23	1,757.73	623,288.42		4,000.00
Employers Fire Ins. Co.	311,494.01	12,499.76	1,682,325.09		3,500.00
Equitable Fire and Marine Ins. Co.	200,948.00	7,415.77	1,533,181.12		3,500.00
Equitable Fire Ins. Co.	33,335.06		217,342.10		
Equity Fire Ins. Co.	4,303.69		160,406.71		
Eureka Security Fire & Mar. Ins. Co.	84,903.05	1,869.71	1,230,651.93		9,120.00
Excelsior Ins. Co. of N. Y.	19,244.35	238.53	173,278.77		3,164.27
Export Ins. Co. (a N. Y. Corp'n)	423,172.99		167,695.97		16,749.73
Federal Ins. Co. (a N. J. Corp'n)	1,681,226.00	70,192.00	2,008,042.33	150,000.00	8,000.00
Federal Union Ins. Co.	88,860.35	3,798.19	712,352.91		4,067.00
Fidelity Phenix Fire Ins. Co.	2,509,273.95	91,437.14	22,316,496.19	1,000,000.00	30,000.00
Fire Association of Philadelphia	1,540,880.61	49,317.03	11,003,841.46		19,675.55
Fireman's Fund Ins. Co.	4,019,314.38	110,531.14	16,063,465.03		90,000.00
Firemen's Ins. Co.	2,335,439.02	100,490.49	16,184,523.46		15,000.00
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	323,838.00		2,171,325.79		12,500.00
First American Fire Ins. Co.	60,377.02	3,044.24	894,118.64		2,500.00
Franklin Fire Ins. Co. (a Pa. Corp'n)	936,617.00		4,627,292.06		2,000.00
Franklin Nat'l Ins. Co. of N. Y. (a N. Y. Corp'n)	49,880.89	1,100.00	328,679.65		1,000.00

Continued

Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
150,000.00	175,870.81	4,544,838.10	1,000,000.00	3,062,521.26	4,062,521.26	8,607,359.36
100,000.00		2,017,332.55	2,000,000.00	4,382,692.33	6,382,692.33	8,400,024.88
150,000.00	20,000.00	5,321,331.87	1,000,000.00	2,726,457.63	3,726,457.63	9,047,789.50
32,026.44		284,395.53	500,000.00	1,036,352.99	1,536,352.99	1,820,748.52
215,900.00	824,354.72	8,550,179.78	1,000,000.00	3,806,007.46	4,806,007.46	13,356,187.24
48,378.77	862,093.71	3,595,004.53	1,000,000.00	1,405,564.51	2,405,564.51	6,000,569.04
405,000.00	1,066,992.29	18,461,200.70	4,000,000.00	5,710,992.82	9,710,992.82	28,172,193.52
10,000.00	4,500.00	569,064.05	500,000.00	355,787.43	855,787.43	1,424,851.48
7,200.00	95,000.00	2,166,168.14	400,000.00	933,473.59	1,333,473.59	3,499,641.73
24,100.00	7,850.00	461,297.97	500,000.00	977,453.17	1,477,453.17	1,938,751.14
2,000.00		288,325.45	250,000.00	142,318.79	392,318.79	680,644.24
422,557.38	849,229.00	11,655,595.43	5,000,000.00	3,811,068.59	8,811,068.59	20,466,664.02
30,000.00	2,500.00	2,232,590.72	1,000,000.00	3,334,174.82	4,334,174.82	6,566,765.54
122,912.87		3,343,857.26	1,000,000.00	1,668,962.65	2,668,962.65	6,012,819.91
234,300.00	234,343.44	9,110,820.51	2,000,000.00	9,319,715.50	11,319,715.50	20,430,536.01
62,000.00	359,190.05	3,043,218.16	1,000,000.00	1,737,746.66	2,737,746.66	5,780,964.82
125,000.00	12,750.00	2,980,903.12	1,000,000.00	1,064,167.44	2,064,167.44	5,045,070.56
200,000.00	20,090.00	6,679,729.38	2,000,000.00	3,548,708.77	5,548,708.77	12,228,438.15
17,500.00	254,216.13	919,992.20	500,000.00	459,923.04	759,923.04	760,298.04
3,000.00		3,000.00	250,000.00	653,009.52	1,153,009.52	2,073,001.72
40,000.00	5,000.00	1,652,529.13	1,000,000.00	164,646.81	414,646.81	417,646.81
5,000.00		662,443.30	200,000.00	188,352.78	1,188,352.78	2,840,881.91
100,000.00	458,201.62	3,524,754.62	1,000,000.00	420,262.66	620,262.66	1,282,705.96
10,576.75		502,382.42	500,000.00	1,744,594.29	2,744,594.29	6,269,348.91
45,000.00	6,500.00	1,246,535.02	400,000.00	871,968.49	1,371,968.49	1,874,350.91
26,500.00	12,684.43	943,197.88	650,000.00	1,304,072.30	1,704,072.30	2,950,607.32
30,000.00	152,778.28	1,969,684.44	1,000,000.00	153,145.93	803,145.93	1,746,343.81
60,000.00	26,247.00	1,664,787.56	200,000.00	1,108,793.70	2,108,793.70	4,078,478.14
106,505.43	50,757.05	3,794,179.74	500,000.00	976,518.21	1,176,518.21	2,841,305.77
51,400.00	10,000.00	2,567,447.92	1,000,000.00	2,918,245.63	3,418,245.63	7,212,425.37
298,050.00	666,831.06	9,807,996.47	2,000,000.00	1,682,976.34	2,682,976.34	5,250,424.26
903,700.00	6,355,698.87	38,678,957.40	15,000,000.00	6,015,983.31	8,015,983.31	17,823,979.78
41,000.00	47,592.63	1,284,820.45	500,000.00	27,788,109.30	42,788,109.30	81,467,066.70
35,000.00	10,000.00	2,036,263.64	1,000,000.00	661,270.83	1,161,270.83	2,446,091.28
4,722.71	86.66	203,771.67	200,000.00	1,290,407.71	2,290,407.71	4,326,671.35
10,500.00	61,276.75	447,168.95	500,000.00	193,355.97	393,355.97	597,127.04
18,619.00	1,100.00	589,747.80	500,000.00	791,394.21	1,291,394.21	1,738,563.16
35,000.00	31,821.38	3,277,938.74	1,000,000.00	723,473.49	1,223,473.49	1,813,221.29
50,000.00	12,052.97	749,905.35	500,000.00	1,889,457.46	2,389,457.46	5,067,396.20
53,000.00	61,110.54	2,123,929.40	1,000,000.00	1,000,032.39	1,500,032.39	2,249,937.74
63,210.00	257,733.54	2,065,988.43	1,000,000.00	647,644.49	1,647,644.49	3,771,573.89
25,000.00	20,000.00	295,677.16	300,000.00	2,730,362.97	3,730,362.97	5,796,351.40
5,000.00	14,919.40	184,629.80	200,000.00	590,551.96	890,551.96	1,186,229.12
39,266.76	113,318.41	1,479,130.76	500,000.00	482,289.97	682,289.97	866,919.77
10,411.23	8,218.11	214,555.26	250,000.00	977,367.72	1,477,367.72	2,956,498.48
210,000.00	816,156.96	5,543,617.29	1,500,000.00	185,183.77	435,183.77	649,739.03
21,302.34	6,870.14	836,750.93	1,000,000.00	1,603,246.23	2,203,246.23	2,840,864.92
651,700.00	4,769,370.50	31,368,277.78	10,000,000.00	4,768,735.49	6,268,735.49	11,812,352.78
406,611.30	51,612.25	13,071,944.18	3,000,000.00	569,045.90	1,569,045.90	2,405,796.83
667,786.21	357,000.00	21,308,096.76	5,000,000.00	21,658,546.10	31,658,546.10	63,026,823.88
385,500.00	438,326.04	19,459,279.01	7,500,000.00	7,288,559.72	10,288,559.72	23,360,503.90
10,500.00	270,000.00	2,788,163.79	400,000.00	7,259,765.39	12,259,765.39	33,567,862.15
58,165.00	168,125.00	1,186,329.90	1,000,000.00	13,040,857.82	20,540,857.82	40,000,126.83
100,000.00	1,672,968.37	7,388,877.45	1,000,000.00	762,862.75	1,162,862.75	3,951,026.54
23,900.00	176,000.00	570,560.54	300,000.00	1,405,635.89	2,405,635.89	3,591,965.79
				3,753,913.92	4,753,913.92	12,092,791.37
				590,309.98	890,309.98	1,460,870.52

TABLE 1

Name of Company	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premiums	Dividends Declared and Unpaid	Unpaid Salaries, Expenses and Accounts
General Exchange Ins. Corp'n	956,046.56	104,639.42	5,225,092.05		25,000.00
Georgia Home Ins. Co.	81,725.49		510,775.00		
Girard Fire and Marine Ins. Co.	350,686.52	17,741.56	2,498,766.76		2,000.00
Glens Falls Ins. Co.	1,505,353.29	43,485.51	7,942,456.23	160,000.00	20,000.00
Globe and Rutgers Fire Ins. Co.	9,905,412.00	25,000.00	21,794,727.64		25,000.00
Globe Ins. Co. of Pennsylvania	95,290.41	3,289.10	834,632.85		3,281.48
Granite State Fire Ins. Co.	123,695.86	3,000.00	1,375,685.45	60,000.00	5,683.96
Great American Ins. Co.	2,881,610.38	55,000.00	19,476,861.24		171,778.00
Great Lakes Ins. Co.	42,020.43	2,521.22	526,218.94	42,101.00	2,528.16
Guaranty Fire Ins. Co. of Providence	77,293.72	2,000.00	620,192.86		1,000.00
Guardian Fire Assur. Corp'n of N. Y.	321,716.65	3,204.55	1,983,990.43		50,294.07
Hamburg American Ins. Co.	214,337.51	1,500.00	1,133,710.74		
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	8,493.22	169.86	126,328.73		
Hanover Fire Ins. Co.	691,832.00	60,000.00	4,966,032.02	50,000.00	12,489.30
Harmonia Fire Ins. Co. (Buffalo)	61,119.00		411,722.00		500.00
Hartford Fire Ins. Co.	6,480,778.51	150,000.00	42,672,184.37		100,000.00
Henry Clay Fire Ins. Co.				27,508.38	
Home Fire & Marine Ins. Co. of Cal.	279,983.28	6,999.58	2,620,840.87		5,000.00
Home Ins. Co.	7,240,704.00		38,758,377.00		200,000.00
Homeland Ins. Co. of America	5,596.00	200.78	160,475.53		1,000.00
Hudson Ins. Co.	377,840.82	2,500.00	2,176,007.11		2,500.00
Imperial Assurance Co.	108,611.00	4,300.00	1,279,079.44		5,000.00
Importers & Exporters Ins. Co.	456,203.00		2,620,859.35		2,553.37
Independence Fire Ins. Co.	56,791.00	500.00	491,967.40		1,000.00
Insurance Co. of North America	7,159,135.00	70,000.00	29,567,291.98		50,894.56
Insurance Co. of the State of Pa.	329,185.22	25,000.00	2,660,273.69	1,016.79	19,339.45
International Ins. Co.	794,616.70		4,334,384.26		50,000.00
Iroquois Fire Ins. Co.	14,537.96	290.76	87,963.62		
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	252,505.00		1,877,076.36		7,400.00
Lumbermen's Ins. Co.	120,503.53	1,000.00	1,732,715.96	40,000.00	
Maryland Ins. Co. (a Del. Corp'n)	64,751.00	2,500.00	264,261.53		4,000.00
Massachusetts Fire and Mar. Ins. Co.	156,956.98	10,000.00	415,258.15		30,000.00
Mechanics and Traders Ins. Co.	217,210.31	9,000.00	1,813,124.71		3,000.00
Mechanics Ins. Co.	306,424.56	14,290.02	2,436,694.10		2,000.00
Mercantile Ins. Co. of America	437,138.00	16,030.60	2,983,731.01		14,133.29
Mercantile Fire Assur. Corp'n of N. Y.	506,636.71	8,000.00	3,826,325.63		
Mercantile Fire Ins. Co.	79,335.34	1,060.00	677,713.23	6.55	
Mercantile Ins. Co. in Providence	140,490.83	2,500.00	1,056,264.29		7,000.00
Mercury Ins. Co.	153,359.78	2,000.00	1,097,295.20		500.00
Michigan Fire & Marine Ins. Co.	134,915.38	2,500.00	1,566,723.57		4,292.02
Milwaukee Mechanics Ins. Co.	706,234.03	20,000.00	5,996,642.67		5,000.00
Minneapolis Fire & Marine Ins. Co.					
National American Fire Ins. Co.	13,506.46		406,473.94		1,629.19
National Ben Franklin Fire Ins. Co.	318,229.64	15,935.66	2,159,651.30		2,000.00
National Fire Ins. Co.	2,658,421.45	169,873.10	21,691,798.17		70,128.30
National Liberty Ins. Co. of America	1,078,105.00	20,000.00	9,637,599.42		15,000.00
National Reserve Ins. Co. (an Illinois Corp'n)	155,905.53	800.00	1,604,498.71		300.00
National Security Fire Ins. Co.	115,597.77	5,575.00	338,422.58		2,500.00
National Union Fire Ins. Co.	1,573,144.09	12,500.00	10,225,813.31		2,500.00
Newark Fire Ins. Co.	474,303.02	17,869.14	3,963,636.25		1,500.00
New Brunswick Fire Ins. Co.	98,921.60		465,628.00		10,000.00
New England Fire Ins. Co.	8,027.53	800.00	227,269.15		880.73
New Hampshire Fire Ins. Co.	687,656.05	18,000.00	5,622,983.30	100,619.04	45,000.00
New Jersey Ins. Co. (a N. J. Corp'n)	307,761.83		1,841,853.98		
New York Underwriters Ins. Co.	68,740.85	2,000.00	673,555.16		2,000.00
Niagara Fire Ins. Co.	1,680,557.00	35,000.00	11,096,085.21		50,000.00
North Carolina Home Ins. Co.	57,840.74	500.00	632,933.09		
Northern Ins. Co. of N. Y.	341,646.69	11,785.23	3,600,831.06		

STATISTICS FIRE INSURANCE COMPANIES

Continued

Estimated Taxes	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
305,781.34	5,297.06	6,821,856.43	1,000,000.00	2,772,205.31	3,772,205.35	10,594,061.78
7,500.00	31,023.66	631,024.15	200,000.00	155,256.61	355,256.64	986,280.79
51,400.00	10,000.00	2,930,594.84	1,000,000.00	2,070,371.44	3,070,371.44	6,000,966.28
275,000.00	1,121,155.23	11,067,450.26	4,000,000.00	5,222,210.64	9,222,210.64	20,289,660.90
1,005,000.00	14,424,000.00	47,179,139.64	3,500,000.00	29,514,599.03	33,014,599.03	80,193,738.67
17,739.73	23,669.73	977,903.30	300,000.00	269,337.04	569,337.04	1,547,240.34
50,000.00	57,792.50	1,675,857.77	500,000.00	704,008.18	1,204,008.18	2,879,865.95
700,000.00	137,604.66	23,422,855.21	12,500,000.00	21,060,119.35	33,560,119.35	56,982,974.56
10,000.00	133,015.94	758,405.69	400,000.00	374,067.53	774,067.53	1,532,473.22
25,000.00	13,290.18	738,776.76	750,000.00	587,212.35	1,337,212.35	2,075,989.11
	500,000.00	2,859,205.70	1,000,000.00	1,346,702.05	2,346,702.05	5,205,907.75
	91,587.39	1,441,135.64	200,000.00	301,033.98	501,033.98	1,942,169.62
2,300.00	11,430.79	148,922.60	252,970.00	147,203.22	400,173.22	549,095.82
150,000.00	64,968.47	5,995,321.79	2,000,000.00	6,025,998.44	8,025,998.44	14,021,320.23
20,000.00	383,431.16	876,772.16	500,000.00	807,349.94	1,307,349.94	2,184,122.10
5,000,000.00	4,100,000.00	55,502,962.88	10,000,000.00	22,613,412.64	32,613,412.64	88,116,375.52
7,500.00		35,098.38	450,000.00	301,275.27	751,275.27	786,373.65
119,063.08	26,000.00	3,048,886.81	1,000,000.00	2,005,710.97	3,005,710.97	6,054,597.78
1,750,000.00	6,246,261.57	54,195,342.57	18,000,000.00	23,909,990.02	41,909,990.02	96,105,332.59
5,498.00	610.00	173,380.31	600,000.00	314,737.59	914,737.59	1,088,117.90
37,000.00	7,500.00	2,603,347.93	500,000.00	1,002,768.21	1,502,768.21	4,106,116.14
55,000.00	10,000.00	1,461,990.44	500,000.00	1,742,108.59	2,242,108.59	3,704,099.03
42,878.36	4,531.22	3,127,027.30	1,000,000.00	828,483.17	1,828,483.17	4,955,510.47
14,000.00	5,938.15	570,196.55	500,000.00	275,036.36	775,036.36	1,345,232.91
1,425,000.00	1,459,532.39	39,731,763.93	7,500,000.00	22,829,507.08	30,329,507.08	70,061,271.01
105,000.00	345,000.00	3,484,815.15	1,000,000.00	2,602,960.76	3,602,960.76	7,087,775.91
100,000.00	150,000.00	5,429,000.96	1,000,000.00	2,689,268.40	3,689,268.40	9,118,269.36
1,500.00	9,323.42	113,615.76	250,000.00	108,406.36	358,406.36	472,022.12
500.00	100,000.00	2,237,481.36	800,000.00	1,287,423.10	2,087,423.10	4,324,904.46
50,000.00	9,605.98	1,953,825.47	1,000,000.00	1,766,766.87	2,766,766.87	4,720,592.34
38,000.00	1,500.00	375,012.53	750,000.00	1,285,942.97	2,035,942.97	2,410,955.50
20,000.00	655.53	632,870.66	500,000.00	1,150,461.78	1,650,461.78	2,283,332.44
55,000.00	107,750.00	2,205,085.02	300,000.00	1,733,146.02	2,033,146.02	4,238,231.04
51,400.00	10,000.00	2,820,808.68	600,000.00	1,407,436.61	2,007,436.61	4,828,245.29
123,678.43	45,850.93	3,620,362.26	1,000,000.00	2,086,681.67	3,086,681.67	6,707,043.93
225,000.00	1,000,239.41	5,566,291.75	2,000,000.00	4,508,599.66	6,508,599.66	12,074,801.41
30,141.32	2,296.34	790,552.78	300,000.00	369,267.74	669,267.74	1,459,820.52
35,000.00	5,782.79	1,241,037.91	750,000.00	422,538.84	1,172,538.84	2,413,576.75
35,000.00	21,710.69	1,309,865.67	600,000.00	589,320.63	1,189,320.63	2,499,186.30
40,000.00	10,500.00	1,759,530.97	400,000.00	501,219.48	901,219.48	2,660,750.45
300,000.00	706,532.47	7,634,409.17	2,000,000.00	3,119,919.78	5,119,919.78	12,754,328.95
12,500.00	366,076.43	366,076.43	400,000.00	445,807.58	845,807.58	1,211,884.01
	6,910.39	441,019.98	1,000,000.00	460,144.50	1,460,144.50	1,901,164.48
51,400.00	10,000.00	2,557,216.60	1,000,000.00	1,350,505.03	2,350,505.03	4,907,721.63
900,000.00	1,060,000.00	26,550,219.62	3,000,000.00	14,525,473.45	17,525,473.45	44,075,693.07
250,000.00	95,000.00	11,095,704.42	2,000,000.00	14,689,493.10	16,689,493.10	27,785,197.52
20,000.00	18,311.62	1,799,815.86	500,000.00	522,837.99	1,022,837.99	2,822,653.85
17,500.00	29,164.76	508,760.11	500,000.00	363,796.38	863,796.38	1,372,556.49
325,000.00	5,000.00	12,143,957.40	4,000,000.00	2,781,756.00	6,781,756.00	18,925,713.40
150,000.00	66,090.04	4,673,598.45	1,000,000.00	2,914,919.50	3,914,919.50	8,588,517.95
50,000.00	415,417.97	1,039,967.57	1,000,000.00	1,407,758.90	2,407,758.90	3,447,726.47
7,131.65	146.28	243,955.34	300,000.00	590,683.34	890,683.34	1,134,638.68
261,876.01	296,615.15	7,032,749.55	2,500,000.00	5,142,962.48	7,642,962.48	14,675,712.03
77,376.55		2,226,992.46	1,000,000.00	606,214.45	1,666,214.45	3,893,206.91
10,000.00	47,085.49	803,381.50	2,000,000.00	3,261,081.97	5,261,081.97	6,064,463.47
420,500.00	100,000.00	13,382,142.21	3,000,000.00	8,157,630.48	11,157,630.48	24,539,772.69
25,000.00	5,500.00	721,773.83	500,000.00	729,425.31	1,229,425.31	1,951,199.14
110,000.00	489,040.01	4,553,302.99	1,500,000.00	2,580,996.70	4,080,996.70	8,634,299.69

TABLE 6—FIRE INSURANCE COMPANIES

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
IOWA MUTUAL COMPANIES				
Druggists Mutual Ins. Co. of Iowa	\$ 170,736.73	\$ 63,331.50	\$ 44,637.09	\$ 388.22
Farmer's Union Mutual Ins. Co.	86,905.71	20,287.60	67,644.01	1,002.91
Iowa Automobile Mutual Ins. Co.	101,298.80	26,382.90	55,924.03	2,504.67
Iowa Hardware Mutual Ins. Co.	108,789.67	46,376.89	35,891.13	1,000.62
Iowa Mutual Ins. Co.	600,820.95	317,566.35	256,241.66	764.12
Iowa State Ins. Co. (Mutual)	832,675.62	573,212.32	378,653.48	10,021.86
Mill Owners Mutual Fire Ins. Co.	1,925,314.57	729,726.40	567,941.11	1,000.43
Retail Merchants Mutual Ins. Co.	59,022.19	29,961.35	25,744.09	812.21
Western Grain Dealers Mutual Fire Ins. Co.	171,061.15	83,107.77	49,437.37	104.32
Total Iowa Mutual Companies	\$ 4,065,691.39	\$ 1,894,953.17	\$ 1,482,113.97	\$ 9,732.89
IOWA STOCK COMPANIES				
Dubuque Fire & Marine Ins. Co.	\$ 1,939,547.37	\$ 936,066.82	\$ 1,042,140.50	\$ 2,600.91
Inter-Ocean Reinsurance Co.	1,344,102.80	613,052.58	660,458.51	31,580.53
Iowa Fire Ins. Co.	152,004.88	60,508.09	85,486.59	182.30
Iowa National Fire Ins. Co.	279,767.67	93,850.20	162,333.81	1,615.67
Security Fire Ins. Co.	489,342.28	154,865.31	303,582.82	2,975.82
Standard Federal Fire Ins. Co.	195,832.26	124,082.45	150,056.35	23,456.01
Total Iowa Stock Companies	\$ 4,400,597.26	\$ 1,983,025.45	\$ 2,404,058.58	\$ 50,273.50
Total Iowa Stock and Mutual Co's	\$ 8,466,288.65	\$ 3,877,978.62	\$ 3,886,172.55	\$ 49,546.41
OTHER THAN IOWA MUTUAL COMPANIES				
Allied American Mutual Auto Ins. Co.	\$ 209,185.80	\$ 48,562.09	\$ 72,410.15	\$ 608.56
American Mutual Ins. Co.	315,542.62	163,745.87	149,214.65	3,144.49
Berkshire Mutual Fire Ins. Co.	529,912.73	241,005.59	208,724.29	226.60
Cambridge Mutual Fire Ins. Co.	188,234.60	63,436.46	56,542.74	423.61
Central Manufacturers Mut. Ins. Co.	2,450,131.64	1,014,811.43	741,082.46	543.38
Citizens Fund Mutual Fire Ins. Co.	333,184.12	131,483.72	94,964.35	6,162.68
Farmers Fire Ins. Co.	796,531.01	383,780.25	354,600.61	1,808.79
Pittsburg Mutual Fire Ins. Co.	610,711.20	216,423.57	235,789.99	1,340.14
Grain Dealers Nat'l Mutual Fire Ins. Co.	1,093,642.39	736,859.36	433,304.99	312.32
Hardware Dealers Mutual Ins. Co.	2,765,408.39	896,760.91	554,265.04	701.33
Implement Dealers Mutual Fire Ins. Co.	448,967.75	140,256.64	113,354.76	8,976.01
Indiana Lumbermen's Mutual Ins. Co.	1,132,995.73	465,751.07	221,919.15	1,808.79
Lumbermen's Mutual Ins. Co.	1,697,841.77	670,243.14	534,033.21	1,773.68
Lumber Mutual Fire Ins. Co.	1,081,007.02	425,345.01	255,042.32	59,503.87
Merrimack Mutual Fire Ins. Co.	775,775.49	291,186.59	339,002.46	179.62
Michigan Millers Mutual Fire Ins. Co.	2,052,303.39	953,590.58	739,083.50	220.58
Millers Mutual Fire Ins. Ass'n of Illinois	1,270,980.86	446,245.08	345,862.54	2,412.82
Millers Mutual Fire Ins. Co. of Texas	956,615.92	462,873.98	219,999.65	1,792.92
Millers National Insurance Co.	2,372,661.24	1,098,130.14	1,176,672.61	1,992.88
Minnesota Implement Mutual Fire Ins. Co.	2,631,422.42	881,865.61	538,296.95	173.68
National Implement Mutual Ins. Co.	802,481.86	328,560.39	236,529.93	1,196.81
National Retailers Mutual Ins. Co.	581,951.70	222,251.79	203,319.75	961.66
Nebraska Hardware Mutual Ins. Co.	169,354.08	73,980.45	34,828.32	2,336.36
Northwestern Mutual Fire Ass'n	4,396,811.45	1,869,070.96	1,537,788.43	7,055.29
Ohio Farmers Ins. Co.	3,155,484.90	1,554,841.40	1,552,302.94	1,196.81
Ohio Hardware Mutual Ins. Co.	618,075.41	284,740.05	139,943.96	713.26
Ohio Millers Mutual Ins. Co.	476,143.57	152,407.83	159,457.96	10,827.14
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	967,735.37	384,247.23	242,917.03	967.39
Pennsylvania Millers Mutual Fire Ins. Co.	620,211.05	303,825.94	203,445.56	100.80
Retail Druggists Mutual Fire Ins. Co.	159,454.28	43,224.68	55,100.31	3,067.56
Retail Hardware Mutual Fire Ins. Co.	2,769,513.67	899,910.95	555,599.62	548.51
St. Paul Mutual Hall & Cyclone Ins. Co.	124,601.05	15,396.77	91,501.17	487.97
Security Mutual Fire Ins. Co.	167,676.45	71,590.17	57,592.59	487.97
Tri-State Mutual Grain Dealers Ins. Co.	92,655.95	33,014.27	17,624.97	8,464.46
Union Fire Ins. Co.	580,182.80	213,451.25	272,244.02	4,081.81
United Mutual Fire Ins. Co.	1,366,612.09	476,570.83	446,631.10	4,081.81
Total Other Than Iowa Mutual Co's	\$ 40,762,000.87	\$ 16,659,442.05	\$ 13,189,004.08	\$ 70,689.46

UNDERWRITING AND INVESTMENT EXHIBIT 1927

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
\$ 65,196.46	\$ 8,464.99	\$ 2,347.24	\$ 10,812.23	\$ 65,608.45	\$ 8,370.24	37.90	26.10
27.01	3,999.12	24.32	4,023.44	617.36	3,443.09	23.32	77.78
16,817.11	5,880.51	1,828.89	7,709.40	50,645.46	24,106.51	26.09	54.94
28,422.32	10,883.05	137.00	10,746.05	35,909.16	11,427.13	42.62	32.95
35,254.32	32,728.83	10,358.53	22,370.30	35,909.16	21,715.96	52.07	42.01
100,166.32	41,896.06	2,612.58	44,508.64	561,672.98	64,654.68	68.84	45.47
636,646.63	100,358.94	19,971.39	120,330.33	11,800.00	185,303.98	37.90	29.50
4,134.96	1,815.04	120.77	1,935.81	38,605.42	5,729.23	51.04	43.85
33,411.19	3,136.51	2,051.36	5,187.87	764,858.83	6,36	51.50	28.90
608,357.14	209,163.05	18,461.02	227,624.07	764,858.83	161,122.38		
41,333.86	216,107.60	85,133.56	301,241.16	652,796.90	392,909.60	48.26	53.73
29,611.18	51,908.25	14,319.62	66,227.87	40,610.58	64,628.47	45.61	49.14
5,827.90	12,626.70	1,245.83	13,872.53	10,046.87	9,653.56	39.81	56.24
25,198.75	53,648.56	26,010.15	27,638.41	40,000.00	12,837.14	33.54	58.07
27,918.33	69,244.89	996.50	70,241.39	36,269.99	61,889.73	31.65	62.29
102,962.55	9,744.05	261.31	9,482.74	159,456.13	66,576.32	63.67	76.63
45,790.37	413,280.05	75,424.05	488,704.10	620,268.21	177,324.38		
652,506.87	622,443.10	93,885.07	716,328.17	1,385,127.04	16,202.00		
57,605.00	25,251.93	16,238.75	41,490.68	94,378.21	34,717.47	23.21	34.61
662.39	13,960.24	38,709.00	52,600.24	47,170.80	4,927.05	51.89	47.29
80,409.54	25,610.11	23,001.37	58,611.48	89,004.23	50,016.79	45.48	39.38
67,831.79	12,198.05	20,239.89	32,437.94	63,504.05	36,765.68	33.71	30.00
694,781.13	105,747.73	32,758.12	138,505.85	743,519.47	89,767.51	41.42	30.25
112,898.12	11,497.56	2,556.83	14,054.39	80,636.13	46,316.39	39.46	28.50
66,281.36	95,022.77	83,201.96	178,224.73	91,984.03	142,522.06	48.17	44.57
159,837.78	30,165.35	58,077.35	88,242.70	119,393.36	128,687.12	35.44	38.61
76,299.63	80,171.86	1,335.73	81,507.59	13,281.72	18,579.68	67.37	39.69
1,314,983.97	75,982.79	21,908.35	97,891.14	1,177,318.10	235,557.01	32.43	20.05
94,334.36	13,674.88	9,733.96	23,408.84	210,920.58	16,822.02	31.20	25.20
445,325.51	92,883.78	7,406.00	85,477.78	496,647.08	34,156.21	33.03	19.50
465,258.50	58,409.40	78,490.09	136,890.49	561,290.49	70,947.50	39.48	31.45
460,123.56	135,865.93	58,774.70	194,640.63	511,244.09	143,520.10	39.35	23.59
145,467.42	44,271.07	77,187.40	121,458.47	150,371.62	116,494.27	37.57	43.67
359,408.73	156,375.00	10,178.78	146,196.22	340,784.80	155,820.15	46.51	36.62
676,461.15	59,639.91	8,996.93	68,636.84	683,009.84	137,911.84	35.11	27.21
275,594.31	42,505.72	15,149.64	27,356.08	253,013.82	49,846.57	48.39	23.07
26,851.17	211,012.12	6,092.81	218,004.93	38,732.85	279,123.25	46.28	49.59
1,313,433.54	85,584.69	36,654.16	122,238.85	1,093,831.99	241,840.40	33.50	20.39
238,560.35	29,891.71	12,379.77	42,271.48	307,437.05	26,575.22	40.94	29.47
157,341.24	18,411.29	6,033.72	24,445.01	131,417.54	50,368.71	38.21	34.94
60,545.31	7,652.87	1,172.86	8,825.73	63,585.79	5,785.25	43.63	20.54
367,558.70	143,229.07	12,072.59	155,301.66	1,079,484.29	63,376.07	42.51	34.97
41,285.27	113,181.08	3,442.39	116,623.47	75,000.00	82,908.74	49.27	49.19
194,104.66	21,133.53	1,031.20	22,164.73	219,624.79	8,355.40	46.06	22.61
175,104.22	5,568.66	17,191.62	11,622.96	162,367.56	1,114.40	32.01	33.48
340,328.70	121,021.81	50,514.75	171,536.56	390,784.11	121,601.15	39.71	25.70
112,828.75	63,335.49	10,630.85	73,966.34	90,458.68	96,346.41	40.00	32.81
64,196.85	12,027.49	2,206.40	9,821.09	68,636.88	5,381.06	27.10	34.55
1,314,551.61	146,769.26	37,362.35	184,131.61	1,224,621.11	274,062.11	32.49	20.06
17,709.11	2,139.23	23,352.07	25,491.30	464.49	42,729.92	12.35	73.43
39,071.66	5,692.06	336.27	6,028.33	39,244.22	5,855.77	42.68	34.79
42,016.71	6,416.56	485.00	6,901.56	34,047.41	14,870.86	35.63	19.02
95,023.07	27,030.50	76,708.42	27,030.50	59,605.25	54,048.32	36.80	46.91
439,328.35	76,708.42	78,415.99	155,124.41	403,070.10	191,382.66	34.86	32.67
10,964,244.20	2,176,039.92	769,945.77	2,945,985.69	11,191,723.09	2,738,506.80		

TABLE 4

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
UNITED STATES BRANCHES				
Atlas Assurance Co., Ltd.	\$ 4,084,967.48	\$ 2,070,202.59	\$ 2,015,843.45	\$ 19,123.79
Baltica Ins. Co., Ltd.	1,386,504.48	717,482.95	590,261.18	78,260.35
British America Assurance Co.	1,825,297.12	810,396.05	842,084.14	173,017.15
British General Ins. Co., Ltd.	757,831.47	352,913.78	424,108.63	66,860.13
Caledonian Ins. Co.	2,980,713.66	1,344,147.20	1,470,167.67	56,454.57
Christiania General Ins. Co.	3,510,971.50	1,800,203.96	1,415,669.18	295,098.36
Commercial Union Assur. Co., Ltd.	10,844,548.74	5,180,634.25	4,406,870.84	1,236,571.91
Eagle, Star & British Dominions Ins. Co.	4,159,396.21	2,653,590.95	1,790,802.51	237,099.80
Indemnity Mutual Marine Assur. Co.	778,914.98	510,605.41	262,938.19	5,127.62
Jupiter General Ins. Co., Ltd.	391,933.79	196,592.02	144,434.30	90,907.47
Kyodo Fire Ins. Co., Ltd.	503,472.11	355,575.80	346,395.74	108,499.43
Law, Union & Rock Ins. Co., Ltd.	992,707.93	460,043.28	499,806.51	24,780.31
Liverpool and London and Globe Ins. Co., Ltd.	11,291,880.96	5,139,743.21	5,435,746.30	677,318.71
London and Lancashire Ins. Co., Ltd.	3,648,870.09	1,589,206.89	1,735,560.22	337,419.27
London and Scottish Assur. Corp'n, Ltd.	1,193,590.93	796,266.27	465,030.53	75,259.47
London Assurance Corp'n	5,078,549.51	2,378,779.50	2,453,363.70	229,473.22
Netherlands Ins. Co.	562,367.29	346,388.21	302,679.41	26,038.22
New India Assurance Co., Ltd.	936,097.99	399,587.43	307,538.23	29,572.33
North British & Mercantile Ins. Co.	8,957,926.13	4,182,222.79	4,197,107.95	577,771.06
Northern Assurance Co.	5,842,513.53	2,586,272.19	2,576,695.16	687,080.21
Norwich Union Fire Ins. Society	4,321,838.05	2,162,264.28	2,081,166.16	47,910.34
Palatine Ins. Co.	2,398,578.46	1,126,264.34	753,365.12	523,797.20
Pearl Assurance Co., Ltd.	982,228.25	565,684.24	957,253.51	540,709.50
Phoenix Assurance Co.	3,680,310.44	1,997,554.76	2,258,568.39	682,332.48
Prudential Re & Coinsurance Co., Ltd.	6,084,826.39	3,320,756.99	2,352,425.35	411,644.05
Prudential Ins. Co. of Great Britain (Located in N. Y.)	1,952,328.82	945,639.33	840,862.10	165,827.30
Reinsurance Co. "Salamandra"	4,204,285.91	2,181,149.99	1,565,901.00	470,918.34
Royal Exchange Assurance	2,812,379.39	1,392,468.28	1,338,201.94	82,902.25
Royal Ins. Co.	13,843,704.25	6,239,647.22	6,436,711.62	1,182,614.18
Scottish Union and National Ins. Co.	4,189,909.32	1,850,296.10	2,048,194.80	331,068.91
Skandia Ins. Co.	1,427,202.60	698,584.70	537,372.11	191,245.79
Skandinavia Ins. Co.	416,997.06	184,175.59	223,159.44	9,663.22
State Assurance Co., Ltd.	887,765.00	483,350.37	450,279.60	50,561.86
Sun Insurance Office	4,684,672.17	2,109,198.25	2,153,774.42	430,394.47
Svea Fire and Life Ins. Co.	1,630,131.07	786,283.15	810,066.34	35,418.82
Swiss Reinsurance Co.	5,136,323.31	2,597,693.95	2,104,129.31	434,560.05
Tokio Marine and Fire Ins. Co.	2,637,722.23	1,585,293.76	1,000,709.09	38,453.34
Union and Phenix Espanol Ins. Co.	1,517,123.17	797,631.65	464,872.82	254,618.70
Union Assurance Society, Ltd.	1,952,060.98	956,526.25	853,872.55	148,508.07
Union Fire Ins. Co.	1,316,555.35	748,658.32	616,302.78	48,192.36
Union Ins. Society of Canton, Ltd.	1,770,706.95	833,385.56	389,183.96	508,232.32
Urbaine Fire Ins. Co.	5,300,066.88	2,802,509.72	2,136,418.71	878,231.72
Western Assurance Co.	2,720,413.38	1,255,681.35	1,242,844.01	249,093.01
World Auxiliary Ins. Corp'n, Ltd.	445,865.54	233,038.25	48,713.51	164,113.78
Total United States Branch Companies	\$ 146,142,710.87	\$ 71,724,591.13	\$ 65,407,482.48	\$ 13,562,487.47
NON-IOWA STOCK COMPANIES				
Aetna Ins. Co.	\$ 26,925,863.27	\$ 13,396,507.85	\$ 12,102,728.12	\$ 8,151.15
Agricultural Ins. Co.	5,269,726.87	2,914,623.69	2,889,737.32	29,976.82
Allemania Fire Ins. Co.	2,319,095.72	1,109,866.54	1,061,613.26	807.37
Alliance Ins. Co.	3,412,648.23	1,721,883.26	1,712,422.97	22,418.97
American Alliance Ins. Co.	1,540,996.48	595,045.48	633,215.43	312,735.57
American Central Ins. Co.	4,611,915.87	2,613,449.03	2,076,913.92	54,563.27
American Druggists Fire Ins. Co.	406,968.45	109,442.20	154,305.40	143,220.85
American Eagle Fire Ins. Co.	5,924,023.31	2,842,343.47	2,719,666.63	341,602.82
American Equitable Assurance Co.	2,409,190.47	1,169,355.29	1,111,936.70	124,520.58
American Ins. Co.	13,652,612.51	6,728,042.28	6,195,436.82	647,495.02

Continued

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
\$ 19,301.35	\$ 250,971.33	\$ 27,330.76	\$ 278,302.09	\$ 351,206.55	\$ 92,105.81	50.68	49.35
78,260.35	127,657.53	22,912.43	104,745.10	141,597.75	41,907.70	51.74	42.57
139,267.71	269,140.59	408,408.30	408,408.30	180,265.95	401,159.50	44.41	46.14
68,297.61	27,757.50	40,540.11	40,540.11	253,058.97	279,378.99	46.57	55.96
168,748.11	84,387.80	253,135.91	253,135.91	208,988.89	100,601.59	45.10	49.32
49,914.61	234,422.35	234,422.35	234,422.35	248,314.40	281,206.31	51.27	40.32
313,410.69	951,215.48	951,215.48	951,215.48	1,271,592.74	906,194.64	47.77	41.19
131,674.63	368,774.43	368,774.43	368,774.43	132,913.54	63,936.32	63.80	43.11
25,430.00	70,098.27	70,098.27	70,098.27	55,366.56	19,859.33	65.55	33.76
24,615.21	61,736.23	61,736.23	61,736.23	108,004.62	4,639.08	50.16	36.82
33,346.25	77,224.63	77,224.63	77,224.63	50,183.50	81,458.30	59.91	58.30
79,765.00	174,468.77	174,468.77	174,468.77	77,752.49	121,476.59	46.34	50.35
565,125.72	1,254,390.68	1,254,390.68	1,254,390.68	861,579.98	1,070,129.41	45.52	48.14
156,445.99	521,175.91	521,175.91	521,175.91	713,112.71	145,482.47	43.55	47.56
35,773.10	118,729.35	118,729.35	118,729.35	89,708.50	133,178.38	66.71	38.96
166,746.28	474,804.32	474,804.32	474,804.32	333,219.31	392,058.23	46.84	48.31
26,085.60	71,358.43	71,358.43	71,358.43	200,000.00	175,320.21	61.61	53.80
17,834.09	20,623.71	20,623.71	20,623.71	17,834.09	250,196.04	42.66	32.83
465,814.82	1,039,552.75	1,039,552.75	1,039,552.75	1,703,336.18	86,012.37	46.69	46.85
263,928.90	584,982.52	584,982.52	584,982.52	652,475.34	619,587.35	43.96	44.10
225,809.45	509,227.25	509,227.25	509,227.25	171,467.15	289,849.76	50.03	48.16
87,945.00	267,369.64	267,369.64	267,369.64	190,889.77	600,277.07	46.95	31.41
33,516.60	82,926.00	82,926.00	82,926.00	800,000.00	342,216.50	57.59	97.46
193,643.75	464,563.77	464,563.77	464,563.77	236,107.95	443,937.66	54.28	61.37
351,984.49	739,566.99	739,566.99	739,566.99	1,050,000.00	101,211.04	54.57	38.66
141,023.50	280,981.53	280,981.53	280,981.53	268,011.49	446,808.92	48.44	43.07
126,891.67	371,288.42	371,288.42	371,288.42	268,011.49	574,195.27	51.88	37.25
448,428.35	339,369.41	339,369.41	339,369.41	268,554.74	153,716.92	49.51	47.58
592,094.69	1,253,318.12	1,253,318.12	1,253,318.12	1,435,343.51	1,000,588.79	45.07	46.50
373,039.45	146,344.00	146,344.00	146,344.00	1,289,958.67	439,506.31	44.16	48.88
91,769.85	58,081.53	58,081.53	58,081.53	180,673.08	160,424.09	50.40	37.65
72,109.83	12,746.96	12,746.96	12,746.96	220.40	94,740.41	44.17	53.52
58,472.69	49,197.97	49,197.97	49,197.97	46,727.75	103,836.55	54.45	50.72
271,224.07	203,567.58	203,567.58	203,567.58	461,902.78	443,283.34	45.02	46.00
72,255.38	178,051.27	178,051.27	178,051.27	47,061.08	166,409.01	48.23	49.69
227,810.50	515,557.29	515,557.29	515,557.29	307,697.91	1,257,755.25	50.58	40.97
318,230.31	665,125.65	665,125.65	665,125.65	592,964.92	1,296,543.91	60.10	37.94
113,310.00	220,166.89	220,166.89	220,166.89	257,387.50	217,398.09	52.52	30.60
77,308.38	207,944.73	207,944.73	207,944.73	135,051.87	221,400.93	49.00	43.74
31,988.54	107,550.52	107,550.52	107,550.52	38,870.20	98,228.36	56.90	46.80
107,523.11	321,286.28	321,286.28	321,286.28	476,429.79	403,108.81	47.01	21.94
247,310.70	555,495.61	555,495.61	555,495.61	128,673.93	805,053.40	52.82	40.25
163,894.65	389,022.76	389,022.76	389,022.76	136,475.71	502,540.06	46.20	45.71
6,547.50	44,696.49	44,696.49	44,696.49	34,904.53	173,905.74	52.22	10.90
\$ 8,067,074.79	\$ 9,559,797.90	\$ 5,791,029.84	\$ 15,350,827.74	\$ 11,417,749.20	\$ 12,630,153.33		
\$ 1,420,476.15	\$ 1,671,366.87	\$ 3,262,048.79	\$ 4,933,415.66	\$ 3,700,000.00	\$ 2,653,891.81	49.70	44.90
144,789.04	491,739.47	544,060.05	1,035,799.52	50,000.00	1,130,588.56	48.82	48.41
149,023.29	225,235.71	58,433.19	283,668.90	77,004.30	355,687.89	47.85	45.75
769.97	306,363.82	261,075.87	567,439.69	102,990.35	465,210.31	50.46	50.17
312,735.57	369,529.38	343,621.11	713,150.49	320,000.00	705,886.06	38.61	41.09
84,563.27	376,563.41	314,120.24	690,683.65	99,936.08	506,184.30	56.66	45.03
143,220.85	58,678.55	1,837.49	60,516.04	62,981.26	140,755.63	26.89	37.91
341,602.82	496,020.71	1,102,523.50	1,598,544.21	565,000.00	1,375,147.03	47.98	45.91
124,520.58	146,428.61	1,205,892.19	1,352,320.80	1,299,682.38	177,159.00	48.51	46.20
647,495.02	990,237.02	1,169,540.07	2,159,777.09	1,500,000.00	1,307,272.11	49.03	45.40

TABLE 6

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
American National Fire Ins. Co.	599,954.76	284,918.06	318,846.76	h-212.53
American Reserve Ins. Co. (a N. Y. Corp'n)	1,936,530.29	1,008,075.55	787,905.06	
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	235,325.86	83,661.08	144,206.62	8,588.10
Atlantic Fire Ins. Co.	268,435.30	137,735.03	134,511.56	h-1,517.74
Automobile Ins. Co.	11,227,384.97	7,291,021.36	3,299,368.16	48,316.50
Baltimore American Ins. Co. of N. Y.	1,869,194.07	923,151.61	991,337.87	h-10,418.91
Bankers & Shippers Ins. Co. of N. Y.	3,515,473.05	1,764,080.75	1,618,293.33	h-4,008.15
Boston Ins. Co.	7,174,074.07	3,912,538.58	3,169,415.63	13,379.74
Buffalo Ins. Co.	1,831,707.69	888,656.32	922,833.37	h-2,540.87
California Ins. Co.	2,712,597.11	1,242,044.35	1,401,752.20	3,342.15
Camden Fire Ins. Ass'n	5,258,347.51	2,463,662.15	2,499,427.50	5,226.71
Capital Fire Ins. Co. (a N. H. Corp'n)	477,053.68	h-409.95	15,356.25	h-7.92
Carolina Ins. Co.	216,859.55	216,859.55	218,085.51	464.41
Central States Fire Ins. Co.	h-772.84	h-772.84	1,764.95	329.30
Chicago Fire and Marine Ins. Co.	1,333,380.63	733,306.11	751,279.23	h-1,645.73
Citizens Ins. Co.	563,077.13	282,006.74	271,272.98	
City of N. Y. Ins. Co.	2,976,761.43	1,500,909.00	1,277,045.61	9,865.21
Columbia Fire Ins. Co.	345,153.32	206,555.61	179,184.06	1,065.38
Columbia Ins. Co.	864,799.43	494,359.63	500,344.69	h-24,535.10
Columbian National Fire Ins. Co.	647,381.82	342,659.31	411,398.21	h-751.84
Commerce Ins. Co.	1,379,234.51	795,425.35	600,871.09	h-3,316.71
Commercial Union Fire Ins. Co.	1,505,275.56	716,107.85	559,989.01	1,581.26
Commonwealth Ins. Co. of N. Y.	2,968,930.07	1,372,208.09	1,600,617.31	12,421.32
Concordia Fire Ins. Co.	1,978,780.48	891,682.43	40,062.70	5,690.85
Connecticut Fire Ins. Co.	7,263,294.75	3,462,640.34	3,392,668.74	h-16,444.67
Continental Ins. Co.	25,811,374.05	12,381,271.44	11,043,762.58	h-653.33
County Fire Ins. Co.	825,722.42	419,226.75	400,785.44	790.81
Detroit Fire and Marine Ins. Co.	1,480,257.27	717,205.02	718,512.56	h-80.84
Detroit National Fire Ins. Co.	165,828.05	73,894.18	119,830.28	1,264.88
Dixie Fire Ins. Co.	330,945.37	165,421.64	118,536.50	4,916.69
Eagle Fire Co. of N. Y.	505,215.48	186,464.08	248,459.31	h-7,765.06
Eagle Fire Ins. Co.	2,647,433.39	1,308,294.32	1,263,611.76	h-24,880.91
East and West Ins. Co. of New Haven	514,557.15	279,369.66	203,808.47	h-1,386.88
Employers Fire Ins. Co.	1,945,512.29	988,189.91	958,944.49	1,183.76
Equitable Fire and Marine Ins. Co.	1,452,658.97	683,407.14	671,695.25	h-13,468.31
Equitable Fire Ins. Co.	272,864.68	120,557.69	122,772.80	
Equity Fire Ins. Co.	227,925.18	59,993.65	124,593.30	23,082.21
Eureka-Security Fire & Marine Ins. Co.	935,952.86	420,327.82	574,544.47	h-5,607.12
Excelsior Ins. Co. of N. Y.	164,829.57	89,767.04	117,864.84	h-507.48
Export Ins. Co. (a N. Y. Corp'n)	553,583.20	500,291.75	204,753.53	82,581.38
Federal Ins. Co. (a N. J. Corp'n)	3,663,259.83	1,553,815.11	1,473,364.33	52,580.44
Federal Union Ins. Co.	687,986.74	313,515.47	324,853.89	4,705.92
Fidelity-Phenix Fire Ins. Co.	20,765,966.54	10,936,386.37	9,202,477.71	29,997.78
Fire Association of Philadelphia	9,973,223.27	5,062,736.17	5,031,311.78	h-17,233.55
Fireman's Fund Ins. Co.	20,148,905.07	10,986,377.99	8,722,236.81	25,407.59
Firemen's Ins. Co.	14,830,792.20	7,641,762.25	10,143,396.00	h-70,580.00
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	2,944,345.73	1,852,363.86	1,103,347.15	
First American Fire Ins. Co.	585,424.96	278,991.90	342,550.31	h-11,738.33
Franklin Fire Ins. Co. (a Pa. Corp'n)	4,550,975.38	2,257,059.55	2,070,499.37	298.35
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	310,654.48	146,334.57	171,018.78	
General Exchange Ins. Corp'n	7,779,248.81	4,125,116.71	2,140,975.65	4,282.15
Georgia Home Ins. Co.	566,309.08	287,764.48	257,301.99	h-2,054.35
Girard Fire and Marine Ins. Co.	1,969,410.70	985,057.87	607,604.40	h-19,680.34
Glens Falls Ins. Co.	8,294,074.48	4,347,759.58	3,969,800.84	h-6,359.17
Globe and Rutgers Fire Ins. Co.	28,793,796.20	19,013,283.42	10,538,197.81	h-231,550.35
Globe Ins. Co. of Pennsylvania	662,613.29	311,300.34	386,150.54	h-2,087.02
Granite State Fire Ins. Co.	1,204,423.93	584,877.88	601,692.05	h-3,217.27
Great American Ins. Co.	19,476,188.02	9,475,237.02	9,228,623.84	h-13,708.46

STATISTICS FIRE INSURANCE COMPANIES

Continued

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
h-4,023.49	59,381.62	36,282.25	95,663.87	h-25,000.00	66,640.38	47.49	53.14
50,489.68	135,919.73	156,839.05	292,758.78	h-142,002.01	201,246.45	56.70	40.69
16,046.32	73,964.08	14,307.50	88,271.58	h-1,100.00	103,217.90	35.55	61.28
h-5,329.03	24,254.00	40,086.00	64,340.00	h-20,964.80	38,046.17	51.31	50.11
685,311.95	701,546.06	811,021.27	1,512,567.33	h-527.04	2,197,352.24	64.94	29.39
h-55,714.33	856,984.97	1,318,836.63	2,175,821.60	h-180,000.00	1,940,107.27	49.39	53.03
128,790.82	224,909.10	146,795.41	371,704.51	h-57,973.27	558,468.60	50.18	46.03
105,490.00	640,882.98	2,655,498.61	3,296,381.59	h-358,966.00	3,042,915.19	54.54	44.18
22,377.13	226,135.14	62,479.60	288,614.74	h-306,190.05	4,801.82	48.30	50.47
72,142.71	216,961.07	38,799.64	255,760.71	h-100,000.00	227,903.42	45.78	51.67
300,553.58	502,376.62	578,581.52	1,080,958.14	h-379,992.55	1,001,519.11	46.85	47.53
h-14,954.22	34,907.65	38,322.12	73,289.77	h-22,444.12	35,891.47		
42,573.63	76,109.57	6,896.60	83,006.17	h-70,000.00	55,579.2	45.46	45.71
h-532.21	19,000.85	2,496.63	21,497.48	h-10,000.00	10,945.2		
h-132,850.44	130,840.13	32,063.34	162,903.47		10,053.0	53.01	56.34
9,797.41	34,726.42	16,092.97	50,819.39	176,218.32	236,835.1	50.11	48.11
298,670.03	231,553.66	298,574.04	530,137.70	h-260,000.00	478,807.1	50.42	42.90
h-38,920.37	69,894.83	61,527.44	131,422.27		92,501.1	59.84	51.91
h-154,439.99	94,148.59	82,697.01	176,845.60	h-40,085.90	h-17,680.	57.16	57.86
h-107,427.54	53,132.35	2,667.39	55,799.74	h-8,494.70	h-60,122.1	52.93	63.54
h-20,378.64	151,409.91	56,239.21	207,739.12	h-120,788.39	66,572.	57.67	43.57
229,759.96	110,013.57	81,730.00	191,743.57	h-21,289.61	410,213.	47.57	36.60
8,526.19	251,188.05	212,457.74	463,645.79	h-117,159.48	355,012.	46.22	53.91
1,692,726.20	206,702.22	60,525.91	267,228.13	h-80,000.00	1,239,954.	45.06	2.02
391,541.00	660,247.81	871,273.56	1,531,521.37	h-1,842,099.54	80,962.	47.67	46.71
2,385,686.50	3,216,535.22	6,586,983.46	9,803,518.68	h-9,900,000.00	2,289,205.18	47.97	42.79
6,501.06	93,498.21	119,695.63	213,193.84	h-150,500.00	69,194.90	50.77	48.54
43,735.85	177,405.94	7,235.90	184,641.84	h-100,000.00	128,377.69	48.45	48.53
h-26,631.53	24,344.09	10,500.00	34,844.09	h-8,000.00	212.56	44.56	72.26
51,903.92	39,588.41	68,991.43	108,579.84	h-72,320.00	88,163.76	49.88	35.81
62,527.03	53,978.98	40,021.40	94,000.88	21,875.00	178,402.41	36.91	49.18
90,627.40	170,739.31	223,701.89	394,441.20	250,923.21	695,991.81	49.41	47.72
29,982.16	99,052.91	96,551.56	195,604.47	h-9,094.77	216,491.86	54.29	39.61
4,501.65	126,569.66	55,872.49	182,442.15	h-1,795.57	185,208.23	50.79	49.03
84,088.27	222,735.58	318,666.51	541,402.09	h-350,379.82	275,110.54	47.05	46.24
29,534.19	49,736.60	14,482.50	64,219.10	h-43,500.00	50,253.29	44.18	44.99
66,430.44	33,548.32	h-43,119.44	h-9,571.12	h-34,583.56	22,265.76	26.32	54.66
h-64,525.55	197,192.87	146,627.24	343,820.11	h-75,000.00	204,293.56	44.91	61.39
h-43,309.79	28,865.69	15,620.63	44,486.32	3,231.59	4,408.12	54.43	71.54
h-68,880.10	103,759.39	161,292.93	265,052.32	7,712.18	203,884.40	90.37	36.99
688,660.83	415,050.61	420,579.31	835,629.92	h-1,100,918.02	423,372.73	42.41	40.22
54,323.30	88,358.41	62,351.56	150,709.97	h-450.10	204,583.17	45.57	47.22
667,100.22	2,505,801.42	5,368,004.63	7,873,806.05	h-3,100,000.00	5,440,906.27	52.66	44.32
h-128,028.23	884,041.98	455,068.73	1,339,110.71	h-750,000.00	451,082.48	50.76	50.45
465,697.86	1,255,207.17	1,012,869.42	2,268,076.59	h-1,250,000.00	1,483,774.45	54.52	43.21
h-1,024,946.14	1,071,325.62	4,999,002.74	6,070,328.36	5,163,936.00	8,209,368.22	51.53	68.39
h-11,365.28	144,159.13	349,456.96	493,616.09	h-10,000.00	472,250.81	62.91	37.47
h-47,855.78	138,275.66	247,537.92	385,813.58	h-150,000.00	187,957.80	47.66	58.51
221,416.46	443,752.52	339,222.54	782,975.06	h-550,000.00	456,391.52	49.60	45.50
h-6,400.32	49,121.90	29,650.50	78,772.40		72,372.08	47.10	55.05
1,517,433.60	369,079.42	528,441.16	897,520.58	h-505,297.00	1,009,657.12	53.03	27.52
19,188.26	43,590.00	6,102.00	49,692.00	h-6,000.00	62,880.26	50.80	45.41
557,068.19	232,601.47	203,117.00	435,718.47	h-80,000.00	712,786.60	50.02	20.85
h-29,845.11	647,623.21	344,093.31	991,716.52	h-364,360.86	1,596,232.27	52.42	47.86
h-989,235.38	2,375,401.22	6,417,857.21	8,793,258.43	h-3,900,000.00	3,904,023.05	66.03	36.60
h-36,934.61	56,839.14	1,725.52	58,564.66	h-37,879.07	h-16,239.02	46.98	58.28
14,636.73	103,596.62	44,287.03	147,883.65	h-120,000.00	42,520.38	48.51	49.90
758,618.70	2,291,687.41	2,381,674.28	4,673,361.69	h-2,000,000.00	3,431,980.39	48.65	47.88

TABLE 4

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
Great Lakes Ins. Co.	404,549.89	174,104.66	227,612.06	h-15,423.46
Guaranty Fire Ins. Co. of Providence	619,218.02	340,207.92	379,559.35	h-4,231.43
Guardian Fire Assurance Corp'n of N. Y.	1,946,813.87	1,010,581.08	1,014,821.88	h-986.02
Hamburg American Ins. Co.	1,206,734.68	648,654.36	599,092.78	h-308.22
Hampton Roads Fire & Marine Ins. Co. (a Md. Corp'n)	265,903.02	139,647.75	72,540.68	h-1,094.72
Hanover Fire Ins. Co.	4,832,889.08	2,176,290.75	2,361,525.09	h-251,107.82
Harmonia Fire Ins. Co. (Buffalo)	351,349.10	152,836.84	176,055.82	h-1,014.02
Hartford Fire Ins. Co.	51,175,634.87	25,427,921.58	23,006,810.51	h-386.02
Henry Clay Fire Ins. Co.	25,000.00	h-737.42	32,660.25	h-286.02
Home Fire and Marine Ins. Co. of California	2,511,532.84	1,106,485.19	1,257,133.52	h-16,107.19
Home Ins. Co.	46,187,976.15	24,646,263.28	20,162,094.57	h-233.84
Homeland Ins. Co. of America	22,806.19	10,550.42	125,361.43	h-2,668.32
Hudson Ins. Co.	2,378,695.11	1,295,509.20	1,161,628.42	h-46,584.62
Imperial Assurance Co.	1,035,410.96	505,855.79	578,549.39	h-5,844.76
Importers and Exporters Ins. Co.	3,071,344.05	1,955,146.21	1,554,800.38	h-6,552.70
Independence Fire Ins. Co.	384,765.02	217,898.10	273,514.79	h-92,906.27
Insurance Co. of North America	31,826,647.57	15,415,608.83	16,735,777.13	h-5,530.79
Insurance Co. of the State of Pennsylvania	2,411,321.06	1,262,291.91	1,116,816.82	h-395.86
International Ins. Co.	5,004,484.57	2,473,999.21	1,985,126.85	h-10,906.27
Iroquois Fire Ins. Co.	88,610.90	54,475.55	83,500.98	h-10,906.27
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp.)	1,889,102.11	1,074,399.17	766,363.63	h-10,906.27
Lumbermen's Ins. Co.	1,132,923.31	529,682.25	698,510.09	h-10,906.27
Maryland Ins. Co. (a Delaware Corp'n)	567,432.10	266,662.92	311,903.34	h-487.91
Massachusetts Fire & Marine Ins. Co.	379,048.53	169,918.16	150,664.14	h-13,144.80
Mechanics and Traders Ins. Co.	1,668,869.57	835,307.06	802,096.85	h-5,376.71
Mechanics Ins. Co.	1,976,681.12	946,992.71	743,271.71	h-13,790.07
Mercantile Ins. Co. of America	3,020,476.43	1,353,808.00	1,537,040.12	h-10,742.65
Merchants Fire Assurance Corp'n of N. Y.	3,686,785.61	1,659,066.41	1,648,372.91	h-2,329.11
Merchants Fire Ins. Co.	604,523.29	275,284.47	324,452.69	h-6,548.81
Merchants Ins. Co. in Providence	1,063,128.01	615,896.81	547,179.14	h-6,613.81
Mercury Ins. Co.	1,063,735.86	548,693.70	565,784.24	h-17,907.38
Michigan Fire & Marine Ins. Co.	1,132,719.32	545,114.29	681,986.60	h-9,068.17
Milwaukee Mechanics Ins. Co.	5,569,974.00	2,688,476.31	2,623,184.23	h-16,574.88
Minneapolis Fire and Marine Ins. Co.	319,430.83	129,728.36	206,117.35	h-88,970.42
National American Fire Ins. Co.	1,975,724.10	877,612.41	212,034.98	h-587,150.90
National Ben Franklin Fire Ins. Co.	21,787,515.08	10,726,059.77	10,140,560.61	h-247,411.49
National Fire Ins. Co.	8,947,180.90	4,360,222.52	4,338,427.52	h-108,761.50
National Liberty Ins. Co. of America	1,237,752.04	674,536.51	732,969.52	h-9,897.24
National Reserve Ins. Co. (an Ill. Corp'n)	495,804.11	270,782.59	215,227.40	h-208,733.44
National Security Fire Ins. Co.	12,636,707.62	6,803,270.79	5,599,726.25	h-416,480.28
National Union Fire Ins. Co.	3,890,844.61	1,797,388.98	1,676,379.93	h-133,660.24
Newark Fire Ins. Co.	437,570.33	282,536.20	19,224.90	h-95,345.50
New Brunswick Fire Ins. Co.	19,327.92	6,741.34	107,416.73	h-289,284.54
New England Fire Ins. Co.	5,376,972.80	2,689,773.01	2,389,480.61	h-67,923.53
New Hampshire Fire Ins. Co.	2,073,443.31	1,122,151.74	1,004,502.16	h-51,712.50
New Jersey Ins. Co. (a N. J. Corp'n)	711,340.91	343,486.95	417,665.40	h-539,016.49
New York Underwriters Ins. Co.	11,197,366.03	5,562,473.56	5,091,455.12	h-72,966.77
Niagara Fire Ins. Co.	604,205.07	259,675.15	272,393.67	h-371,888.22
North Carolina Home Ins. Co.	3,436,711.80	1,410,821.57	1,648,500.28	h-545,154.74
Northern Ins. Co. of N. Y.	10,616,675.28	5,299,161.22	4,774,449.54	h-258,129.17
North River Ins. Co.	1,982,039.87	1,012,459.60	711,451.10	h-36,194.29
North Star Ins. Co.	609,361.02	283,590.83	291,975.70	h-492,355.13
Northwestern Fire and Marine Ins. Co.	4,975,921.39	1,976,078.04	2,505,115.91	h-96,100.40
Northwestern National Ins. Co.	2,081,206.49	1,145,368.19	844,114.68	h-130,891.21
Old Colony Ins. Co.	2,681,983.78	1,175,729.43	1,367,502.33	h-131,940.82
Orient Ins. Co.	3,371,358.86	1,583,074.84	1,655,012.37	

Continued

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
h-15,589.88	70,469.74	24,557.02	95,026.76	h-40,000.00	39,436.88	43.04	56.28
h-104,780.68	65,644.47	87,820.57	153,465.04	h-173,468.21	222,152.57	54.94	61.30
h-79,575.12	130,657.32	357,366.52	488,023.84	h-81,828.00	326,620.72	51.91	52.13
h-41,012.46	78,019.73	51,751.36	129,771.09	h-20,000.00	68,758.63	53.75	49.65
h-53,408.37	19,350.68	h-981.75	18,368.93		71,777.30	52.52	27.28
h-230,978.52	465,874.92	1,652,960.36	2,118,835.28	h-187,500.00	2,225,313.80	45.03	48.86
h-22,456.44	83,023.91	75,018.05	158,041.96	h-101,000.00	79,498.40	43.50	50.11
h-2,489,795.16	2,702,930.54	4,658,547.69	7,361,478.23	h-5,049,294.37	4,801,979.02	49.70	44.91
h-7,996.85	41,159.41	50.00	41,209.41	h-27,000.00	6,272.56		
h-147,628.11	227,990.21	116,903.67	344,893.88	h-160,000.00	332,421.99	44.05	50.05
h-1,395,725.49	3,745,737.16	3,820,052.70	7,565,789.86	h-7,129,000.00	1,841,515.35	53.36	43.81
h-119,344.50	23,130.06	4,952.03	28,082.09	h-400,000.00	314,737.59	46.26	549.68
h-75,773.68	158,457.13	181,788.05	340,245.18		264,471.50	54.45	48.82
h-95,878.84	115,600.85	93,484.10	209,084.95	h-50,000.00	63,206.11	48.86	55.91
h-435,717.78	188,792.41	408,441.22	597,233.63	h-180,000.00	h-18,484.15	63.66	50.63
h-113,200.57	50,603.97	21,348.92	71,952.89	h-139,552.37	98,304.69	56.63	71.09
h-417,728.60	2,423,155.46	2,606,584.42	5,029,739.88	h-1,223,987.37	3,388,023.85	48.44	52.58
h-23,375.54	257,031.29	420,139.65	677,170.94	h-190,000.00	510,546.48	52.35	46.32
h-545,754.49	390,649.54	352,250.41	742,899.95	h-180,000.00	1,108,654.44	49.44	39.67
h-38,462.89	19,846.65	8,647.74	28,494.39		h-9,254.65	61.47	94.23
h-48,339.31	152,960.90	85,405.56	238,366.46	h-415,000.00	701,705.77	56.87	40.57
h-106,864.24	200,498.56	94,494.10	294,992.66	h-166,605.98	28,022.44	46.75	61.65
h-10,646.25	82,888.59	100,007.00	182,895.59	h-750,000.00	922,249.34	47.01	55.00
h-58,466.23	88,602.10	186,759.39	275,361.49	h-70,000.00	263,827.72	44.82	39.74
h-18,320.86	149,189.34	162,611.06	311,800.40	h-100,750.00	229,371.26	50.05	48.06
h-281,039.90	176,097.74	129,074.50	305,172.24	h-60,000.00	526,212.20	47.91	37.60
h-143,426.38	225,883.77	194,462.99	420,346.76	h-136,030.28	427,742.86	44.82	50.89
h-390,088.94	503,036.70	1,338,041.00	1,841,077.70	h-835,000.00	1,396,106.64	45.00	44.71
h-2,457.02	71,183.80	8,880.53	80,064.33	h-59,775.32	22,746.03	45.54	53.66
h-106,496.87	85,440.17	77,658.09	163,098.26	h-6,692.16	60,293.55	57.91	51.40
h-57,355.89	89,304.33	12,411.91	101,716.24	h-16,549.79	27,810.56	51.61	58.20
h-112,289.37	111,463.85	18,343.24	129,807.09	h-7,500.00	10,017.72	48.12	60.20
h-249,245.29	548,578.48	313,636.06	862,214.54	h-807,872.78	303,587.05	48.27	47.10
h-39,300.99	18,380.00	57,680.99	h-19,680.18	h-10,000.00	38,000.81		
h-16,574.88	83,720.34	h-2,711.71	81,008.63	h-47,460.21	16,973.54	40.61	64.52
h-588,970.42	179,657.25	61,211.87	240,869.12	h-80,000.00	1,049,839.54	44.42	10.73
h-587,150.90	1,425,428.50	1,789,285.30	3,214,713.80	h-950,000.00	2,851,864.70	49.23	46.55
h-247,411.49	1,989,062.26	6,493,276.24	8,482,338.50	h-1,104,940.00	7,624,509.99	48.73	48.49
h-108,761.50	114,096.52	54,880.43	169,576.95	h-50,000.00	h-49,184.55	54.48	59.21
h-9,897.24	48,551.43	18,177.06	66,728.49	h-20,000.00	56,625.73	54.61	43.41
h-208,733.44	640,656.97	357,779.83	998,436.80	h-80,000.00	1,287,170.24	53.84	44.31
h-416,480.28	284,880.04	201,930.09	486,810.13	h-85,805.69	817,484.72	46.90	43.08
h-133,660.24	58,199.42	31,639.57	89,838.99	h-982,076.68	1,205,575.91	64.57	4.39
h-95,345.50	38,962.41	14,518.76	53,481.17	h-455,000.00	413,135.67	34.88	555.76
h-289,284.54	544,922.64	609,642.36	1,154,565.00	h-485,974.29	957,875.25	50.20	44.44
h-67,923.53	148,759.62	172,573.70	321,333.32	h-90,000.00	164,309.79	54.12	48.45
h-51,712.50	222,636.24	104,743.00	327,379.24	h-45,285.49	230,381.25	48.28	58.72
h-539,016.49	890,858.93	1,294,697.50	2,185,556.43	h-600,000.00	2,115,572.92	49.70	45.51
h-72,966.77	72,075.73	93,187.56	165,263.29	h-50,000.00	188,220.06	42.97	45.08
h-371,888.22	337,034.41	462,410.37	799,444.78	h-60,397.28	1,110,935.72	41.05	47.96
h-545,154.74	881,944.87	2,167,352.65	3,049,297.02	h-623,491.80	2,970,959.96	49.91	44.97
h-258,129.17	136,649.92	132,552.43	269,202.35	h-93,000.00	434,331.52	51.08	35.90
h-36,194.29	75,490.27	30,420.40	105,910.67	h-50,000.00	92,105.66	46.52	47.91
h-492,355.13	596,310.63	347,251.32	943,562.00	h-1,162,000.00	273,827.13	39.71	50.34
h-96,100.40	281,075.35	793,692.57	1,074,767.92	h-82,303.00	1,088,565.32	55.03	40.55
h-130,891.21	298,350.56	170,801.24	469,151.80	h-260,000.00	340,043.01	43.84	50.99
h-131,940.82	219,194.82	269,302.30	488,497.12	h-140,000.00	480,437.94	46.96	49.09

TABLE 4

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
Patriotic Ins. Co. of America	879,205.85	447,297.68	420,849.42	6,386.46
Pennsylvania Fire Ins. Co.	6,172,678.76	2,700,950.79	3,144,576.49	15,691.56
Peoples National Fire Ins. Co. (a Del. Corp'n)	1,317,587.64	743,601.82	639,450.15	1,235.27
Philadelphia Fire and Marine Ins. Co.	1,781,252.48	933,769.78	950,590.56	4,445.97
Phoenix Ins. Co.	12,036,316.95	5,723,887.41	5,652,394.62	4,013.07
Pilot Reinsurance Co. of N. Y.	1,036,457.16	591,267.07	522,450.22	2,685.25
Potomac Ins. Co.	1,378,552.31	636,985.11	829,117.81	2,317.28
Preferred Risk Fire Ins. Co.	422,394.25	218,615.51	277,101.60	2,517.11
Presidential Fire and Marine Ins. Co.	549,018.60	315,929.65	302,572.97	21,406.30
Providence Washington Ins. Co.	7,108,985.90	3,796,087.29	3,001,381.66	4,141.36
Queen Ins. Co. of America	9,470,611.90	4,055,151.98	4,574,336.44	1,166.30
Reliable Fire Ins. Co.	315,857.81	115,842.20	170,459.30	1,280.00
Reliance Ins. Co.	866,786.59	414,871.53	453,158.61	4,144.76
Republic Fire Ins. Co.	671,119.17	360,441.91	342,217.27	452.32
Retailers Fire Ins. Co.		852.73	7,108.19	1,102.35
Rhode Island Ins. Co.	2,713,008.60	1,565,677.16	1,243,985.27	17.30
Richmond Ins. Co. of N. Y.	1,455,756.04	686,085.96	727,397.75	1,107.72
Rocky Mt. Fire Ins. Co.	54,849.10	12,025.18	36,136.96	5,413.40
Rossia Ins. Co. of America	9,682,185.89	5,570,930.58	3,819,246.03	2,956.19
Safeguard Ins. Co. of N. Y.	575,887.91	278,753.02	282,458.14	46.55
St. Paul Fire & Marine Ins. Co.	15,278,915.00	7,754,765.64	6,373,193.19	5,536.62
Savannah Fire Ins. Co.	369,557.28	216,329.81	198,394.36	175,860.82
Security Ins. Co.	5,809,839.88	2,987,076.67	2,801,708.94	2,968.24
Sentinel Fire Ins. Co.	220,678.77	88,081.65	150,708.33	29,542.18
South Carolina Ins. Co.	366,031.90	203,895.12	175,860.82	1,511.96
Southern Home Ins. Co.	875,735.21	585,204.63	372,886.23	6,201.12
Springfield Fire & Marine Ins. Co.	15,636,947.95	7,783,646.97	7,280,042.40	
Standard American Fire Ins. Co. ¹				
Standard Fire Ins. Co.	1,031,418.71	537,678.96	515,989.33	
Star Ins. Co. of America	2,068,463.84	947,095.10	984,956.21	
Stuyvesant Ins. Co. ²				
Superior Fire Ins. Co.	1,977,439.81	866,641.00	408,150.13	7,294.46
Transcontinental Ins. Co. (a N. Y. Corp'n)	609,861.95	354,127.60	389,582.37	772.34
Travelers Fire Ins. Co.	7,099,571.31	3,246,811.30	4,303,730.12	17,134.40
Twin City Fire Ins. Co.	609,966.40	372,626.64	199,036.91	2,949.72
United American Ins. Co. of Pa.	514,860.41	223,207.00	278,815.00	4,868.67
United Firemen's Ins. Co.	1,033,196.05	525,251.02	633,545.72	25,835.00
United States Fire Ins. Co.	15,112,482.95	7,467,010.69	7,000,925.78	47.58
United States Merchants and Shippers Ins. Co.	3,462,882.04	1,883,668.38	1,790,980.44	8,871.71
Utah Home Fire Ins. Co.	466,363.57	197,354.36	219,010.17	18.56
Victory Ins. Co. of Philadelphia	866,917.58	413,028.37	459,686.81	322.12
Virginia Fire and Marine Ins. Co.	1,246,381.76	617,186.39	628,819.15	5,622.35
Westchester Fire Ins. Co.	7,500,291.93	3,936,544.84	3,508,602.67	16,465.24
Western Fire Ins. Co.	54,473.75	27,031.47	86,454.64	6,644.78
Wheeling Fire Ins. Co.	419,543.90	202,524.68	205,788.28	2,118.63
World Fire and Marine Ins. Co.	1,586,062.00	1,031,378.52	617,682.78	4,788.53
Total Non-Iowa Stock Companies	\$ 734,827,369.53	\$ 374,804,859.00	\$ 336,468,491.15	\$ 1,118,332.36
Total Iowa Stock and Mutual Co's	8,466,288.65	3,877,978.62	3,886,172.55	49,540.61
Total Non-Iowa Mutual Companies	40,762,000.87	16,659,442.05	13,189,004.08	70,680.46
Total United States Branch Companies	146,142,710.87	71,724,591.13	65,407,482.48	313,562.47
Total All Companies	\$ 930,198,369.92	\$ 467,066,870.80	\$ 418,951,150.26	\$ 1,410,765.98

¹Red figure.²A New York stock company, not a United States branch.³Withdrawn from this state.⁴Consolidated with the Standard Federal Fire Insurance Company.⁵Name changed to St. Paul Mutual Insurance Company.

Continued

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
17,450.21	55,437.17	44,354.79	99,791.96	h-329,433.85	117,242.17	50.90	47.90
542,843.44	582,869.83	444,674.18	1,027,544.01	h-60,000.00	1,040,953.60	43.76	50.94
h-66,609.60	297,370.37	1,006,588.19	1,303,958.56	h-12,879.77	1,177,258.96	56.44	48.53
h-107,533.83	154,787.55	97,619.12	252,406.67	h-2,369,763.41	157,732.61	52.42	53.37
656,021.85	1,644,110.25	2,634,450.84	4,278,561.09	h-64,171.34	2,564,819.53	47.55	46.96
h-77,360.13	98,477.49	111,715.16	210,192.65	h-450,000.00	68,761.18	57.07	50.42
h-90,235.86	131,551.03	48,887.87	180,438.90		90,203.04	46.21	60.15
h-75,640.30	46,814.16	5,203.96	52,018.12		1,377.92	51.04	65.60
h-66,966.90	59,542.98	17,105.31	76,648.29		9,681.39	57.54	55.11
322,922.25	710,676.04	2,655,576.16	3,366,252.20	h-357,519.56	3,249,174.45	53.40	42.22
820,981.55	801,391.29	702,093.60	1,503,484.89	h-45,000.00	63,849.38	42.82	48.30
30,722.61	53,285.25	24,841.52	78,126.77	h-120,000.00	96,311.16	36.67	53.96
36.47	118,440.44	97,834.25	216,274.69		62,444.72	47.86	52.27
h-35,684.77	73,682.99	24,446.50	98,129.49		16,824.59	53.71	50.99
h-8,413.24	16,442.57	4,751.35	21,193.92				
h-97,756.68	193,825.18	383,290.88	577,116.06	h-75,652.84	555,012.22	57.70	45.81
42,289.63	123,517.41	205,313.59	328,831.00	h-45,234.63	325,886.00	47.12	49.96
7,794.68	28,639.29	5,436.78	34,076.07	h-19,250.00	22,620.75	21.92	65.88
22,000.28	551,749.23	1,146,959.43	1,698,708.69	h-459,212.64	2,449,930.61	57.54	39.45
9,293.35	79,239.25	25,344.37	104,583.62	h-37,000.00	76,846.97	48.40	49.05
1,147,999.98	1,133,123.82	391,047.74	1,524,171.56	h-742,837.53	1,029,334.01	50.75	41.71
h-45,213.44	26,657.77	9,761.87	36,419.64	h-48,000.00	39,206.20	58.54	53.68
15,517.65	342,942.24	552,353.30	895,295.54	h-305,715.91	605,097.28	51.41	48.22
h-15,111.81	52,940.68	42,000.00	94,940.68		76,828.87	39.93	68.32
h-13,724.04	27,600.32	25,059.35	52,659.67	h-17,000.00	21,935.63	55.70	48.04
h-84,623.80	43,836.90	14,468.34	58,305.33		66,181.44	66.82	42.60
602,800.76	1,074,299.74	1,781,686.03	2,855,985.77	h-1,210,175.00	2,248,611.53	49.78	46.56
h-23,761.54	125,598.98	192,082.54	317,681.52	h-43,489.03	250,430.95	52.13	50.02
142,613.65	159,677.75	172,244.66	331,922.41	h-101,426.60	373,109.46	45.79	47.62
799,943.14	184,777.17	23,925.00	208,702.17	h-80,000.00	888,645.31	43.83	20.64
h-134,620.36	47,781.06	28,513.50	76,294.56	h-60,000.00	1,074.20	58.06	63.90
h-43,835.71	409,895.57	217,721.60	627,617.17	h-1,527,706.14	1,721,487.60	45.73	60.62
41,252.57	32,892.78	33,780.98	66,673.76	h-14,179.37	93,746.96	61.09	32.63
7,970.34	61,696.70	27,181.46	88,878.16	h-54,658.78	42,189.72	43.35	54.15
h-151,425.69	132,439.14	88,023.50	220,462.64	h-20,000.00	49,036.95	50.84	61.32
644,498.90	1,311,150.13	3,278,299.66	4,589,449.79	h-1,056,549.78	4,177,398.91	49.41	46.33
h-230,638.49	235,707.67	167,645.26	403,352.93	h-114,355.96	68,358.48	56.01	51.72
49,980.48	78,439.43	h-9,932.05	68,507.38	h-72,250.00	46,237.86	42.32	47.00
h-6,119.73	111,036.80	93,058.75	204,095.55	h-120,000.00	77,975.82	47.72	53.05
h-5,316.71	142,461.63	82,823.16	225,284.79	h-215,000.00	4,968.08	49.52	50.45
38,679.18	492,714.44	1,049,947.25	1,542,661.69	h-375,000.00	1,206,340.87	52.49	46.78
h-65,657.14	26,896.67	8,612.38	35,509.05		30,148.09	49.62	158.72
9,112.31	38,106.84	10,593.75	48,700.59	h-20,000.00	37,812.90	48.20	49.40
h-67,787.83	98,274.19	182,067.17	280,341.36		212,553.53	65.00	38.90
h-22,635,667.02	\$64,237,050.38	\$ 98,480,325.94	\$162,717,376.32	h-57,910,998.46	\$127,242,044.88		
652,596.87	622,443.10	93,885.07	716,328.17	h-1,385,127.04	h-16,202.00		
10,984,244.20	2,178,039.92	769,945.77	2,945,985.69	h-11,191,723.09	2,738,506.80		
8,697,074.79	9,559,797.90	5,791,029.84	15,350,827.74	h-11,417,749.20	12,630,153.33		
h-42,769,582.88	\$76,505,331.30	\$105,135,186.62	\$181,730,517.92	h-81,905,597.79	\$142,594,503.01		

TABLE 7—FIRE INSURANCE COMPANIES

Name of Company	In Force Dec. 31st Last Year	Written or Renewed During the Year
IOWA MUTUAL COMPANIES		
Druggists Mutual Ins. Co. of Iowa	\$ 21,118,728.00	\$ 30,887,157.00
Farmers Union Mutual Ins. Co.	10,632,752.00	12,099,002.00
Iowa Automobile Mutual Ins. Co.	20,447,199.00	27,086,953.00
Iowa Hardware Mutual Ins. Co.	16,077,574.00	13,960,081.00
Iowa Mutual Ins. Co.	176,225,171.00	143,450,374.00
Iowa State Ins. Co. (Mutual)	246,118,890.00	107,127,755.00
Mill Owners Mutual Fire Ins. Co.	255,645,794.00	319,501,957.00
Retail Merchants Mutual Ins. Co.	14,347,487.69	8,788,361.00
Western Grain Dealers Mutual Fire Ins. Co.	29,904,488.00	28,178,454.00
Total Iowa Mutual Companies	\$ 790,518,083.69	\$ 691,080,094.00
IOWA STOCK COMPANIES		
Dubuque Fire and Marine Ins. Co.	\$ 790,126,932.00	\$ 463,706,349.00
Inter-Ocean Reinsurance Co.	280,739,409.00	230,494,813.00
Iowa Fire Ins. Co.	44,341,290.00	19,099,724.00
Iowa National Fire Ins. Co.	98,025,844.00	48,654,416.00
Security Fire Ins. Co.	201,747,553.00	86,957,767.00
Standard Federal Fire Ins. Co.	48,261,173.00	108,021,621.00
Total Iowa Stock Companies	\$ 1,463,242,201.00	\$ 956,934,690.00
Total Iowa Stock and Mutual Companies	\$ 2,253,760,284.69	\$ 1,648,014,784.00
OTHER THAN IOWA MUTUAL COMPANIES		
Allied American Mutual Auto Ins. Co.	\$ 12,243,299.00	\$ 12,952,899.00
American Mutual Ins. Co.	78,719,559.00	56,014,628.00
Berkshire Mutual Fire Ins. Co.	119,378,339.00	76,349,616.00
Cambridge Mutual Fire Ins. Co.	40,930,757.00	33,562,302.00
Central Manufacturers Mut. Ins. Co.	276,924,443.00	301,923,967.00
Citizens Fund Mutual Fire Ins. Co.	62,489,000.00	61,990,261.00
Farmers Fire Ins. Co.	246,079,365.00	158,066,907.00
Fitchburg Mutual Fire Ins. Co.	121,028,182.00	84,653,323.00
Grain Dealers Nat'l Mutual Fire Ins. Co.	177,582,378.00	275,186,141.00
Hardware Dealers Mutual Ins. Co.	281,673,658.00	323,417,460.00
Implement Dealers Mutual Fire Ins. Co.	39,973,703.00	57,211,666.00
Indiana Lumbermen's Mutual Ins. Co.	101,462,126.00	90,596,473.00
Lumbermen's Mutual Ins. Co.	240,815,995.00	264,499,026.00
Lumber Mutual Fire Ins. Co.	64,258,381.00	75,402,846.00
Merrimack Mutual Fire Ins. Co.	191,032,481.00	136,038,954.00
Michigan Millers Mutual Fire Ins. Co.	395,591,875.00	413,588,758.00
Millers Mutual Fire Ins. Ass'n of Illinois	158,822,834.00	137,717,919.00
Millers Mutual Fire Ins. Co. of Texas	118,143,747.00	149,071,946.00
Millers National Ins. Co.	568,988,083.00	470,687,238.00
Minnesota Implement Mutual Fire Ins. Co.	268,323,383.00	298,361,420.00
National Implement Mutual Ins. Co.	112,859,858.00	174,703,426.00
National Retailers Mutual Ins. Co.	98,952,800.00	131,131,700.00
Nebraska Hardware Mutual Ins. Co.	19,675,852.00	25,917,183.00
Northwestern Mutual Fire Ass'n	593,120,954.00	596,039,800.00
Ohio Farmers Ins. Co.	1,254,585,712.00	691,609,254.00
Ohio Hardware Mutual Ins. Co.	70,382,672.00	82,746,643.00
Ohio Millers Mutual Ins. Co.	61,286,641.00	66,106,782.00
Pennsylvania Lumbermen's Mutual Fire Ins. Co.	59,283,099.00	66,329,010.00
Pennsylvania Millers Mutual Fire Ins. Co.	62,567,177.00	73,120,301.00
Retail Druggists Mutual Fire Ins. Co.	16,757,606.00	21,097,729.00
Retail Hardware Mutual Fire Ins. Co.	263,114,630.00	304,953,528.00
St. Paul Mutual Hail & Cyclone Ins. Co.	59,062,471.00	19,581,893.00
Security Mutual Fire Ins. Co.	37,853,545.00	25,318,285.00
Tri-State Mutual Grain Dealers Ins. Co.	10,529,725.00	13,070,990.00
Union Fire Ins. Co.	184,053,425.00	81,149,788.00
United Mutual Fire Ins. Co.	143,310,116.00	189,878,868.00
Total Other Than Iowa Mutual Companies	\$ 6,611,857,871.00	\$ 6,040,048,730.00

EXHIBIT OF RISKS ALL CLASSES OF BUSINESS

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Risks in Force
\$ 52,005,885.00	\$ 26,317,916.00	\$ 25,687,969.00	\$ 7,557,335.00	\$ 18,130,634.00
22,731,754.00	2,344,576.00	20,387,178.00	1,875,905.00	18,511,273.00
47,534,152.00	23,289,772.00	24,244,380.00	2,459,282.00	21,785,098.00
30,037,655.00	14,735,719.00	15,301,936.00	6,223,857.00	9,078,079.00
319,675,545.00	124,274,894.00	195,400,651.00	13,114,582.00	182,286,069.00
353,246,645.00	91,681,417.00	261,565,228.00	38,030,298.00	223,534,930.00
575,147,751.00	269,794,181.00	305,353,570.00	49,095,235.00	256,258,335.00
23,135,848.69	7,865,036.00	15,270,812.67	5,763,808.34	9,507,004.35
58,082,942.00	26,846,083.00	31,236,859.00	9,308,575.00	22,028,284.00
\$ 1,481,598,177.69	\$ 587,149,594.00	\$ 894,448,583.69	\$ 133,328,877.34	\$ 761,119,706.35
\$ 1,253,833,281.00	\$ 368,177,422.00	\$ 885,655,859.00	\$ 260,277,371.00	\$ 625,378,488.00
511,234,222.00	191,480,709.00	319,753,513.00	5,065,591.00	314,687,922.00
63,441,014.00	18,536,016.00	44,904,998.00	8,346,942.00	36,558,056.00
146,680,290.00	45,630,120.00	101,050,140.00	20,716,005.00	80,334,135.00
288,705,320.00	73,174,221.00	215,531,099.00	49,340,215.00	166,190,884.00
156,282,794.00	41,494,080.00	114,788,714.00	42,474,564.00	72,314,150.00
\$ 2,420,176,891.00	\$ 738,492,568.00	\$ 1,681,684,323.00	\$ 386,320,688.00	\$ 1,295,363,635.00
\$ 3,901,775,068.69	\$ 1,325,642,162.00	\$ 2,576,132,906.69	\$ 519,649,565.34	\$ 2,056,483,341.35
\$ 25,196,198.00	\$ 11,531,607.00	\$ 13,664,591.00	\$ 40,000.00	\$ 13,624,591.00
134,734,187.00	59,269,599.00	75,464,588.00	30,167,341.00	45,297,247.00
195,727,955.00	71,642,570.00	124,085,385.00	36,090,443.00	87,994,942.00
74,493,059.00	25,897,048.00	48,596,011.00	13,996,603.00	34,599,408.00
578,848,410.00	262,575,183.00	316,273,227.00	15,861,934.00	300,411,293.00
124,479,261.00	48,051,350.00	76,427,911.00	22,440,009.00	53,987,902.00
404,146,272.00	152,865,226.00	251,281,046.00	56,787,963.00	194,493,083.00
205,681,505.00	83,128,273.00	122,553,232.00	54,001,245.00	68,551,987.00
452,768,519.00	256,201,715.00	196,566,804.00	26,827,745.00	169,739,059.00
605,091,118.00	271,177,714.00	333,913,404.00	36,572,576.00	297,340,828.00
97,185,369.00	45,575,932.00	51,609,437.00	24,418,669.00	27,190,768.00
192,058,599.00	96,007,189.00	96,051,410.00	2,023,494.00	94,027,916.00
505,315,021.00	228,522,168.00	276,792,853.00	73,319,897.00	203,472,956.00
139,661,227.00	72,322,266.00	67,338,961.00	67,338,961.00	0.00
327,071,435.00	121,914,259.00	205,157,176.00	62,060,615.00	143,096,561.00
809,180,633.00	364,422,634.00	444,757,999.00	100,596,810.00	344,161,189.00
296,540,753.00	111,393,329.00	185,147,424.00	27,976,428.00	157,170,996.00
267,215,693.00	133,291,631.00	133,924,062.00	34,828,042.00	99,096,020.00
1,039,675,321.00	374,398,424.00	665,276,897.00	187,259,559.00	478,017,338.00
566,684,803.00	263,381,916.00	303,302,887.00	47,742,162.00	255,560,725.00
287,563,284.00	161,507,501.00	126,055,783.00	38,305,903.00	87,749,880.00
230,084,500.00	119,298,237.00	110,786,263.00	54,733,600.00	56,052,663.00
45,593,035.00	21,485,139.00	24,107,896.00	9,375,121.00	14,732,775.00
1,189,160,754.00	535,627,033.00	653,533,721.00	138,625,189.00	514,908,532.00
1,946,194,966.00	673,854,095.00	1,272,340,871.00	440,113,371.00	832,227,500.00
153,129,315.00	68,634,140.00	84,495,175.00	21,387,316.00	63,107,859.00
127,393,423.00	84,792,198.00	42,601,225.00	4,408,768.00	38,192,457.00
125,612,109.00	67,408,383.00	58,203,726.00	2,500.00	55,703,226.00
135,687,478.00	63,541,693.00	72,145,785.00	1,534,402.00	70,611,383.00
37,855,335.00	18,050,162.00	19,805,173.00	3,768,210.00	16,036,963.00
568,068,158.00	263,472,174.00	304,595,984.00	39,379,967.00	265,222,017.00
78,644,164.00	18,762,624.00	59,881,540.00	11,679,897.00	48,201,643.00
63,171,830.00	24,304,699.00	38,867,131.00	5,794,820.00	33,072,311.00
23,600,715.00	11,148,469.00	12,452,246.00	42,484,209.00	153,963,828.00
265,203,213.00	68,755,176.00	196,448,037.00	42,831,170.00	153,616,867.00
333,188,984.00	145,224,541.00	187,964,443.00	42,831,170.00	145,133,273.00
\$ 12,651,906,601.00	\$ 5,399,436,297.00	\$ 7,252,470,304.00	\$ 1,707,429,978.00	\$ 5,545,040,326.00

TABLE 7

Name of Company	In Force Dec. 31st Last Year	Written or Renewed During the Year
UNITED STATES BRANCHES		
Atlas Assurance Co., Ltd.	\$ 1,920,308,024.00	\$ 1,473,513,878.00
Baltica Ins. Co., Ltd.	254,720,424.00	236,951,948.00
British America Assurance Co.	436,139,129.00	336,678,892.00
British General Ins. Co., Ltd.	237,383,828.00	218,309,721.00
Caledonian Ins. Co.	874,435,893.00	611,989,827.00
Christiania General Ins. Co.	595,997,688.00	732,439,533.00
Commercial Union Assurance Co., Ltd.	3,236,231,863.00	11,099,850,126.00
Eagle, Star and British Dominions Ins. Co.	916,149,519.00	1,434,144,973.00
Indemnity Mutual Marine Assurance Co.	59,580,594.00	483,213,663.00
Jupiter General Ins. Co., Ltd.	88,039,710.00	71,617,640.00
Kyodo Fire Ins. Co., Ltd.	33,451,310.00	177,711,575.00
Law, Union and Rock Ins. Co., Ltd.	467,112,727.00	322,744,229.00
Liverpool and London and Globe Ins. Co., Ltd.	4,807,029,371.00	3,582,842,678.00
London and Lancashire Ins. Co., Ltd.	1,616,872,933.00	1,027,906,483.00
London and Scottish Assurance Corp'n, Ltd.	380,422,260.00	541,895,912.00
London Assurance Corp'n.	1,321,968,633.00	1,390,475,797.00
Netherlands Ins. Co.	667,959,416.00	364,843,877.00
New India Assurance Co., Ltd.	206,709,615.00	143,440,044.00
North British & Mercantile Ins. Co.	2,528,979,296.00	2,256,482,270.00
Northern Assurance Co.	1,883,269,176.00	1,475,630,587.00
Norwich Union Fire Ins. Society	1,563,126,125.00	1,464,720,211.00
Palatine Ins. Co.	1,229,549,858.00	400,844,353.00
Pearl Assurance Co., Ltd.		471,485,846.00
Phoenix Assurance Co.	1,937,325,937.00	1,409,900,383.00
Prudential Re and Coinsurance Co., Ltd.	1,138,560,189.00	1,135,138,257.00
Prudential Ins. Co. of Great Britain (Located in N. Y.)	330,424,008.00	445,936,236.00
Reinsurance Co. "Salamandra"	1,085,483,160.00	1,049,051,178.00
Royal Exchange Assurance	1,012,983,959.00	1,301,733,396.00
Royal Ins. Co.	4,187,176,478.00	7,114,800,292.00
Scottish Union and National Ins. Co.	1,837,686,163.00	1,158,042,610.00
Skandia Ins. Co.	292,546,674.00	296,617,583.00
Skandinavia Ins. Co.	723,543,801.00	600,117,366.00
State Assurance Co., Ltd.	384,234,583.00	298,723,461.00
Sun Insurance Office	1,657,386,589.00	1,270,536,915.00
Svea Fire and Life Ins. Co.	486,641,489.00	378,918,058.00
Swiss Reinsurance Co.	881,377,014.00	990,976,916.00
Tokio Marine and Fire Ins. Co.	629,703,218.00	1,247,722,126.00
Union and Phenix Espanol Ins. Co.	441,406,312.00	294,784,528.00
Union Assurance Society, Ltd.	789,847,748.00	343,159,377.00
Union Fire Ins. Co.	363,165,429.00	269,503,926.00
Union Ins. Society of Canton, Ltd.	1,359,818,203.00	606,237,096.00
Urbaine Fire Ins. Co.	1,276,573,910.00	1,146,244,265.00
Western Assurance Co.	712,136,344.00	784,615,946.00
World Auxiliary Ins. Corp'n, Ltd.	246,479,952.00	209,082,182.00
Total United States Branch Companies	\$ 47,099,938,561.00	\$ 52,761,565,960.00
NON-IOWA STOCK COMPANIES		
Aetna Ins. Co.	\$ 6,530,026,965.00	\$ 5,573,525,462.00
Agricultural Ins. Co.	1,623,566,700.00	1,523,005,300.00
Allemania Fire Ins. Co.	906,665,867.00	678,506,879.00
Alliance Ins. Co.	1,180,790,662.00	1,295,359,338.00
American Alliance Ins. Co.	1,735,805,965.00	1,065,735,669.00
American Central Ins. Co.	1,562,314,719.00	825,997,259.00
American Druggists Fire Ins. Co.	62,833,665.00	66,626,056.00
American Eagle Fire Ins. Co.	2,205,043,133.00	1,958,689,070.00
American Equitable Assurance Co.	1,132,746,502.00	989,748,991.00
American Ins. Co.	3,932,668,791.00	2,842,801,254.00

-Continued

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Risks In Force
\$ 3,393,821,902.00	\$ 1,333,969,038.00	\$ 2,059,852,864.00	\$ 1,047,885,951.00	\$ 1,011,966,913.00
491,672,372.00	207,960,540.00	283,711,832.00	9,597,351.00	274,114,481.00
772,818,021.00	317,269,119.00	455,548,902.00	46,753,975.00	408,794,927.00
455,693,549.00	203,630,881.00	252,062,668.00	74,300,649.00	177,762,019.00
1,486,425,720.00	556,700,479.00	929,725,241.00	316,603,108.00	613,122,133.00
1,328,437,221.00	555,996,689.00	772,440,532.00	88,622,027.00	733,818,505.00
14,336,081,989.00	11,576,589,528.00	2,759,492,461.00	745,448,960.00	2,014,043,501.00
2,350,294,492.00	1,323,056,934.00	1,027,237,558.00	372,992,722.00	654,244,836.00
542,794,257.00	472,625,250.00	70,169,007.00	21,563,451.00	48,605,556.00
159,657,350.00	80,924,714.00	78,732,636.00		78,732,636.00
211,163,885.00	90,783,851.00	120,379,034.00		120,379,034.00
789,856,956.00	283,771,586.00	506,085,370.00	202,744,065.00	303,341,305.00
8,389,872,049.00	3,451,619,680.00	4,938,252,369.00	1,874,701,862.00	3,063,550,507.00
2,644,869,416.00	942,350,831.00	1,702,518,585.00	633,859,647.00	1,068,658,938.00
922,228,181.00	508,819,913.00	413,408,268.00	144,503,578.00	268,904,690.00
2,712,444,430.00	1,386,458,957.00	1,325,985,473.00	508,443,846.00	817,541,627.00
1,032,803,093.00	424,590,846.00	608,212,247.00	484,633,223.00	123,579,024.00
350,149,659.00	186,318,044.00	163,831,615.00		163,831,615.00
4,785,461,566.00	1,952,484,243.00	2,832,977,323.00	675,717,217.00	2,157,260,106.00
3,358,889,763.00	1,467,393,729.00	1,891,496,034.00	623,881,780.00	1,267,614,254.00
3,027,846,336.00	1,410,103,875.00	1,617,742,461.00	541,300,065.00	1,076,442,396.00
1,630,394,211.00	851,026,766.00	779,367,445.00	229,964,779.00	549,402,666.00
471,485,846.00	161,080,458.00	310,405,388.00		310,405,388.00
3,347,226,320.00	1,286,507,784.00	2,060,718,536.00	805,308,392.00	1,255,410,144.00
2,273,698,446.00	996,030,692.00	1,277,667,754.00	1,985,105.00	1,275,682,649.00
776,360,244.00	348,938,127.00	427,422,117.00		427,422,117.00
2,134,534,338.00	1,061,542,907.00	1,072,991,431.00	256,512,159.00	816,479,272.00
2,314,717,355.00	1,204,506,118.00	1,110,211,237.00	472,092,018.00	638,119,219.00
11,301,976,770.00	6,773,395,845.00	4,528,580,925.00	1,264,991,399.00	3,263,589,526.00
2,095,728,773.00	1,040,881,849.00	1,954,846,924.00	752,374,509.00	1,202,472,415.00
589,164,257.00	276,177,607.00	312,986,650.00		312,986,650.00
1,323,661,167.00	571,984,641.00	751,676,526.00	589,297,012.00	162,379,514.00
682,958,044.00	247,739,850.00	435,218,194.00	140,928,173.00	294,290,021.00
2,927,923,504.00	1,227,339,655.00	1,700,583,849.00	552,726,985.00	1,147,856,864.00
865,559,547.00	324,874,050.00	540,685,497.00	203,754,143.00	336,931,354.00
1,872,353,930.00	795,033,354.00	1,077,320,576.00		1,077,320,576.00
1,877,425,344.00	1,055,491,850.00	821,933,494.00	215,378,838.00	606,554,656.00
736,190,840.00	422,153,537.00	314,037,303.00		314,037,303.00
1,123,007,125.00	490,397,131.00	642,609,994.00	189,282,040.00	453,327,954.00
632,669,355.00	240,042,630.00	392,626,725.00	123,152,348.00	269,474,377.00
2,056,055,299.00	1,115,608,537.00	940,446,762.00	860,908,833.00	79,537,929.00
2,422,818,175.00	1,134,280,010.00	1,288,538,165.00	179,367,917.00	1,109,160,248.00
1,496,752,290.00	742,960,172.00	753,792,118.00	188,980,613.00	564,811,505.00
455,562,134.00	455,562,134.00			
\$ 99,861,504,521.00	\$ 51,556,974,431.00	\$ 48,304,530,090.00	\$ 15,390,548,740.00	\$ 32,913,981,350.00
\$ 12,103,552,427.00	\$ 5,358,880,485.00	\$ 6,744,671,942.00	\$ 494,532,677.00	\$ 6,250,139,265.00
3,146,572,000.00	1,200,523,100.00	1,856,048,900.00	407,625,300.00	1,448,423,600.00
1,585,172,746.00	574,412,021.00	1,010,760,725.00	375,679,031.00	635,081,694.00
2,476,150,000.00	1,078,552,945.00	1,397,597,055.00	557,532,030.00	840,065,025.00
2,801,541,634.00	989,402,944.00	1,812,138,690.00	1,358,137,568.00	454,001,122.00
2,388,311,978.00	1,028,725,159.00	1,359,586,819.00	312,892,929.00	1,046,693,890.00
129,459,721.00	62,632,069.00	66,827,652.00	21,360,360.00	45,467,292.00
4,163,732,203.00	1,754,385,015.00	2,409,347,188.00	735,825,811.00	1,673,521,377.00
2,122,495,493.00	1,030,338,046.00	1,092,157,447.00	597,992,231.00	494,165,216.00
6,775,470,945.00	2,589,933,413.00	4,185,536,632.00	743,062,766.00	3,442,473,866.00

TABLE 7

Name of Company	In Force Dec. 31st Last Year	Written or Renewed During the Year
American National Fire Ins. Co.	304,336,702.00	262,803,860.00
American Reserve Ins. Co. (a N. Y. Corp'n)	867,357,425.00	760,154,065.00
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	241,858,552.00	200,462,017.00
Atlantic Fire Ins. Co.	42,017,586.00	45,595,922.00
Automobile Ins. Co.	4,389,392,136.00	6,492,096,083.00
Baltimore American Ins. Co. of N. Y.	460,670,682.00	477,052,920.00
Bankers & Shippers Ins. Co. of N. Y.	752,714,205.00	762,718,930.00
Boston Ins. Co.	1,955,082,110.00	1,582,188,370.00
Buffalo Ins. Co.	598,836,488.00	397,096,347.00
California Ins. Co.	699,035,086.00	481,540,913.00
Camden Fire Ins. Ass'n	1,414,709,297.00	1,113,068,466.00
Capital Fire Ins. Co. (a N. H. Corp'n)	122,480,827.00	77,320,508.00
Carolina Ins. Co.	214,264,991.00	217,355,958.00
Central States Fire Ins. Co.	92,008,766.00	110,855,020.00
Chicago Fire and Marine Ins. Co.	476,598,498.00	355,308,940.00
Citizens Ins. Co.	492,840,834.00	580,125,036.00
City of New York Ins. Co.	816,419,681.00	1,216,296,653.00
Columbia Fire Ins. Co.	131,936,645.00	118,366,900.00
Columbia Ins. Co.	388,118,609.00	350,557,544.00
Columbian National Fire Ins. Co.	264,431,186.00	160,236,425.00
Commerce Ins. Co.	387,216,701.00	351,314,220.00
Commercial Union Fire Ins. Co.	598,079,642.00	289,404,078.00
Commonwealth Ins. Co. of N. Y.	944,357,515.00	616,359,773.00
Concordia Fire Ins. Co.	1,174,423,995.00	859,880,153.00
Connecticut Fire Ins. Co.	3,694,632,177.00	2,238,342,574.00
Continental Ins. Co.	7,924,591,666.00	6,342,370,005.00
County Fire Ins. Co.	296,185,278.00	164,500,000.00
Detroit Fire and Marine Ins. Co.	449,954,170.00	355,190,027.00
Detroit National Fire Ins. Co.	85,063,572.00	59,029,543.00
Dixie Fire Ins. Co.	273,397,008.00	308,965,720.00
Eagle Fire Co. of N. Y.	227,630,412.00	202,795,661.00
Eagle Fire Ins. Co.	657,136,263.00	775,232,265.00
East and West Ins. Co. of New Haven	186,261,252.00	169,074,319.00
Employers Fire Ins. Co.	477,523,117.00	339,257,643.00
Equitable Fire and Marine Ins. Co.	1,171,719,849.00	603,611,706.00
Equitable Fire Ins. Co.	44,338,562.78	40,858,879.55
Equity Fire Ins. Co.	33,519,867.00	44,525,812.00
Eureka Security Fire & Marine Ins. Co.	388,002,528.00	281,539,643.00
Excelsior Ins. Co. of N. Y.	32,098,710.00	42,551,665.00
Export Ins. Co. (a N. Y. Corp'n)	161,839,681.00	191,211,470.00
Federal Ins. Co. (a N. J. Corp'n)	2,085,136,352.00	14,997,684,663.00
Federal Union Ins. Co.	406,274,399.00	361,923,342.00
Fidelity-Phenix Fire Ins. Co.	6,293,333,665.00	5,113,944,993.00
Fire Association of Philadelphia	3,013,024,373.00	2,629,912,954.00
Fireman's Fund Ins. Co.	3,842,223,591.00	4,161,995,674.00
Firemen's Ins. Co.	2,485,581,660.00	7,025,753,105.00
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	971,178,529.00	795,182,489.00
First American Fire Ins. Co.	308,169,990.00	285,421,329.00
Franklin Fire Ins. Co. (a Pa. Corp'n)	2,388,011,554.00	1,959,259,209.00
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	163,794,409.00	281,725,686.00
General Exchange Ins. Corp'n	423,702,957.00	530,318,203.00
Georgia Home Ins. Co.	118,643,634.00	112,952,364.00
Girard Fire and Marine Ins. Co.	820,786,884.00	696,619,992.00
Glens Falls Ins. Co.	2,330,033,116.00	2,561,369,409.00
Globe and Rutgers Fire Ins. Co.	4,921,482,115.00	7,503,664,106.00
Globe Ins. Co. of Pennsylvania	235,676,433.00	169,096,820.00
Granite State Fire Ins. Co.	378,236,379.00	242,635,603.00
Great American Ins. Co.	6,566,334,179.00	4,848,113,000.00

Continued

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Risks in Force
567,140,562.00	194,864,367.00	372,276,195.00	246,737,203.00	125,538,992.00
1,627,511,490.00	764,187,557.00	863,323,933.00	463,728,955.00	399,594,978.00
448,320,569.00	133,767,154.00	314,553,415.00	217,889,931.00	96,663,484.00
87,613,508.00	31,808,082.00	55,805,426.00	20,056,812.00	35,748,614.00
10,881,488,219.00	7,217,011,798.00	3,664,476,421.00	2,113,289,541.00	1,551,186,880.00
937,723,602.00	331,478,689.00	606,244,913.00	183,063,630.00	423,181,283.00
1,515,433,135.00	732,970,957.00	782,462,178.00	265,348,432.00	517,113,746.00
3,537,250,480.00	1,467,168,378.00	2,070,082,102.00	654,567,120.00	1,415,514,982.00
995,932,835.00	297,465,007.00	698,467,828.00	172,288,459.00	526,179,369.00
1,180,575,999.00	391,727,900.00	788,848,099.00	204,128,156.00	584,719,943.00
2,527,777,763.00	930,919,155.00	1,596,858,608.00	294,743,404.00	1,302,115,204.00
199,807,335.00	66,533,203.00	133,274,132.00	133,274,132.00	139,463,736.00
431,620,949.00	144,859,794.00	286,761,155.00	147,297,419.00	139,463,736.00
202,863,786.00	123,800,614.00	79,063,172.00	79,063,172.00	350,769,936.00
881,902,438.00	291,478,875.00	540,423,563.00	189,653,627.00	350,769,936.00
1,072,965,870.00	518,914,536.00	554,051,334.00	423,834,983.00	130,216,351.00
2,082,716,334.00	1,132,688,608.00	900,027,726.00	333,098,527.00	566,929,199.00
250,308,545.00	76,953,287.00	173,350,258.00	68,095,626.00	105,254,632.00
738,676,153.00	295,153,885.00	443,522,268.00	159,192,573.00	284,329,695.00
424,667,611.00	129,004,090.00	295,663,521.00	94,051,569.00	201,611,952.00
738,530,921.00	257,581,308.00	480,949,613.00	70,525,364.00	410,424,249.00
887,483,720.00	383,358,378.00	504,125,342.00	148,601,305.00	355,524,037.00
1,560,717,288.00	599,068,061.00	961,649,227.00	208,842,755.00	752,806,472.00
2,034,304,148.00	353,165,384.00	1,681,138,764.00	1,204,833,412.00	476,305,352.00
5,932,974,751.00	2,124,013,402.00	3,808,961,349.00	1,901,668,012.00	1,907,293,337.00
14,266,061,671.00	6,735,444,008.00	7,531,517,663.00	1,321,340,740.00	6,210,176,923.00
460,685,278.00	154,489,327.00	306,195,951.00	90,570,879.00	215,625,072.00
805,144,197.00	285,517,941.00	539,626,256.00	112,332,880.00	427,293,376.00
144,093,115.00	49,839,312.00	94,253,803.00	51,981,060.00	42,272,743.00
582,362,728.00	255,183,560.00	327,179,168.00	260,952,579.00	66,226,589.00
430,426,073.00	160,748,366.00	269,677,707.00	140,667,300.00	129,010,407.00
1,432,368,528.00	632,562,437.00	799,806,091.00	199,239,300.00	600,566,791.00
355,335,571.00	124,142,899.00	231,192,672.00	72,916,861.00	158,275,811.00
816,780,760.00	321,353,403.00	495,427,357.00	167,566,645.00	327,860,712.00
1,775,331,555.00	700,306,184.00	1,075,025,371.00	698,566,703.00	381,458,668.00
85,197,442.33	39,313,862.33	45,883,580.00	13,709,328.66	32,174,251.34
78,045,679.00	41,496,841.00	36,548,838.00	6,689,670.00	29,859,168.00
669,542,171.00	214,483,935.00	455,058,236.00	169,615,466.00	285,442,770.00
74,650,375.00	27,942,645.00	46,707,730.00	11,382,813.00	35,324,917.00
353,051,151.00	245,041,650.00	108,009,501.00	89,652,539.00	18,356,962.00
17,082,821,015.00	15,068,158,481.00	2,014,662,534.00	1,132,895,816.00	881,766,718.00
768,197,741.00	243,088,071.00	525,109,670.00	335,799,846.00	189,309,824.00
11,407,278,658.00	5,281,092,310.00	6,126,186,348.00	1,153,506,664.00	4,972,679,684.00
5,642,937,327.00	2,330,448,343.00	3,312,488,984.00	1,135,117,186.00	2,177,371,798.00
8,004,219,265.00	3,928,345,738.00	4,075,873,527.00	890,787,358.00	3,185,086,169.00
9,511,314,765.00	2,904,771,516.00	6,606,543,249.00	3,031,968,545.00	3,574,574,704.00
1,786,361,018.00	887,673,091.00	878,687,927.00	352,420,175.00	526,267,752.00
593,591,319.00	130,543,297.00	463,048,022.00	280,756,309.00	182,291,713.00
4,347,270,763.00	1,669,347,549.00	2,677,923,214.00	1,720,264,392.00	957,658,822.00
445,520,095.00	168,576,607.00	276,943,488.00	189,250,592.00	87,692,896.00
944,021,160.00	413,606,518.00	530,414,642.00	530,414,642.00	530,414,642.00
231,595,998.00	102,146,215.00	129,449,783.00	25,525,118.00	103,924,665.00
1,517,406,876.00	187,700,557.00	1,329,706,319.00	851,333,419.00	478,372,900.00
4,891,402,525.00	2,375,736,405.00	2,515,666,120.00	483,120,560.00	2,032,545,560.00
12,425,146,221.00	6,772,326,672.00	5,652,819,549.00	605,066,414.00	5,047,753,135.00
404,773,253.00	127,964,509.00	276,808,744.00	88,117,764.00	188,690,980.00
620,871,982.00	216,002,553.00	404,869,429.00	121,701,903.00	283,167,526.00
11,414,447,179.00	4,553,081,694.00	6,861,365,485.00	1,949,995,580.00	4,911,369,905.00

TABLE 7

Name of Company	In Force Dec. 31st Last Year	Written or Renewed During the Year
Great Lakes Ins. Co.	250,399,053.00	136,108,592.00
Guaranty Fire Ins. Co. of Providence	108,363,264.00	186,240,962.00
Guardian Fire Assurance Corp'n of N. Y.	461,756,912.00	624,671,361.00
Hamburg-American Ins. Co.	166,532,979.00	264,736,999.00
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	86,323,677.00	56,212,292.00
Hanover Fire Ins. Co.	1,496,518,275.00	903,011,683.00
Harmonia Fire Ins. Co. (Buffalo)	129,373,310.00	147,037,637.00
Hartford Fire Ins. Co.	12,275,472,418.00	13,501,702,809.00
Henry Clay Fire Ins. Co.	175,703,604.00	45,435,806.00
Home Fire and Marine Ins. Co. of California	901,834,654.00	832,185,915.00
Home Ins. Co.	10,535,021,584.00	14,796,608,914.00
Homeland Ins. Co. of America		38,727,365.00
Hudson Ins. Co.	583,966,247.00	529,042,406.00
Imperial Assurance Co.	491,108,264.00	349,323,715.00
Importers and Exporters Ins. Co.	592,082,587.00	521,844,029.00
Independence Fire Ins. Co.	76,013,284.00	117,857,650.00
Insurance Co. of North America	7,969,460,862.00	11,287,960,226.00
Insurance Co. of the State of Pennsylvania	1,116,016,460.00	742,843,872.00
International Ins. Co.	1,612,383,464.00	1,276,028,677.00
Iroquois Fire Ins. Co.	40,385,746.00	31,799,993.00
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	370,900,081.00	392,046,820.00
Lumbermen's Ins. Co.	365,982,921.00	360,345,072.00
Maryland Ins. Co. (a Delaware Corp'n)	128,911,043.00	176,154,615.00
Massachusetts Fire and Marine Ins. Co.	437,475,466.00	326,344,448.00
Mechanics and Traders Ins. Co.	812,224,684.00	611,460,876.00
Mechanics Ins. Co.	726,747,608.00	602,316,387.00
Mercantile Ins. Co. of America	899,313,135.00	717,689,600.00
Merchants Fire Assurance Corp'n of N. Y.	877,019,196.00	768,995,560.00
Merchants Fire Ins. Co.	174,605,743.00	140,592,684.00
Merchants Ins. Co. in Providence	326,281,690.00	309,842,222.00
Mercury Ins. Co.	216,249,389.00	340,417,039.00
Michigan Fire and Marine Ins. Co.	480,384,837.00	363,073,239.00
Milwaukee Mechanics Ins. Co.	1,543,766,110.00	1,118,820,582.00
Minneapolis Fire and Marine Ins. Co.	273,361,943.00	225,029,770.00
National American Fire Ins. Co.	102,905,257.00	68,883,386.00
National Ben Franklin Fire Ins. Co.	1,062,137,314.00	688,679,449.00
National Fire Ins. Co.	6,778,602,561.00	5,285,935,272.00
National Liberty Ins. Co. of America	2,590,595,085.00	1,645,828,971.00
National Reserve Ins. Co. (an Ill. Corp'n)	368,643,501.00	299,212,529.00
National Security Fire Ins. Co.	400,962,312.00	418,992,999.00
National Union Fire Ins. Co.	2,766,489,917.00	2,572,184,256.00
Newark Fire Ins. Co.	1,063,012,626.00	1,353,534,515.00
New Brunswick Fire Ins. Co.	300,755,509.00	231,170,003.00
New England Fire Ins. Co.	6,862,941.00	76,563,677.00
New Hampshire Fire Ins. Co.	1,548,538,851.00	887,288,390.00
New Jersey Ins. Co. (a N. J. Corp'n)	445,460,042.00	433,018,257.00
New York Underwriters Ins. Co.	2,814,292,344.00	1,641,662,255.00
Niagara Fire Ins. Co.	2,971,308,815.00	2,332,786,313.00
North Carolina Home Ins. Co.	189,324,138.00	159,196,904.00
Northern Ins. Co. of N. Y.	974,323,068.00	615,504,824.00
North River Ins. Co.	2,276,871,374.00	2,287,371,650.00
North Star Ins. Co.	443,780,567.00	430,287,658.00
Northwestern Fire and Marine Ins. Co.	388,262,114.00	496,987,984.00
Northwestern National Ins. Co.	1,700,427,755.00	861,153,204.00
Old Colony Ins. Co.	634,048,055.00	521,511,072.00
Orient Ins. Co.	1,161,905,299.00	738,824,906.00
Pacific Fire Ins. Co.	816,680,544.00	827,046,129.00
Patriotic Ins. Co. of America	283,712,269.00	186,581,838.00
Pennsylvania Fire Ins. Co.	1,903,374,762.00	1,192,322,672.00
Peoples National Fire Ins. Co. (a Del. Corp'n)	342,043,393.00	298,199,937.00

Continued

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Risks in Force
386,507,645.00	131,556,180.00	254,951,465.00	145,718,375.00	109,233,090.00
294,604,226.00	100,047,053.00	194,557,173.00	51,062,971.00	143,494,202.00
1,066,428,273.00	585,810,510.00	500,617,763.00	54,764,348.00	445,853,415.00
431,369,978.00	187,981,250.00	243,388,728.00		243,388,728.00
142,535,969.00	99,831,256.00			
	42,704,713.00	22,027,316.00		20,677,397.00
2,309,529,958.00	768,706,967.00	1,630,822,991.00	348,423,390.00	1,282,399,701.00
279,410,947.00	73,765,727.00	202,645,220.00	90,864,979.00	111,780,241.00
25,777,175,227.00	13,682,668,682.00	12,094,506,545.00	1,945,946,534.00	10,148,560,011.00
221,139,410.00	106,498,204.00	114,641,206.00	114,641,206.00	
1,734,020,569.00	695,389,330.00	1,038,640,239.00	392,913,377.00	645,726,862.00
25,331,630,498.00	14,141,837,084.00	11,189,793,414.00	2,302,014,640.00	8,887,778,774.00
38,727,365.00	4,536,319.00	34,191,046.00	12,230,886.00	21,960,160.00
1,113,008,653.00	418,040,216.00	694,968,437.00	214,367,279.00	480,601,158.00
840,431,979.00	319,518,277.00	520,913,702.00	196,222,814.00	324,690,888.00
1,113,926,616.00	485,727,305.00	628,199,311.00	154,314,871.00	473,884,440.00
194,479,934.00	69,840,930.00	124,639,004.00	56,100,428.00	68,529,576.00
19,237,421,088.00	10,255,921,815.00	9,091,499,273.00	664,787,570.00	8,336,711,703.00
1,858,860,332.00	717,408,075.00	1,141,452,257.00	684,473,550.00	456,978,707.00
2,888,412,141.00	1,337,653,955.00	1,550,758,186.00	623,469,374.00	927,288,812.00
72,185,739.00	33,194,091.00	38,991,648.00	17,115,353.00	21,876,295.00
762,946,901.00	332,212,734.00	430,734,167.00	5,391,141.00	425,343,026.00
726,327,993.00	230,207,504.00	496,120,489.00	150,363,104.00	345,757,385.00
305,665,658.00	123,783,285.00	181,882,373.00	155,104,658.00	26,777,715.00
763,819,854.00	267,120,459.00	496,699,395.00	383,462,881.00	113,236,514.00
1,423,685,560.00	547,698,724.00	876,076,836.00	438,236,469.00	437,840,367.00
1,329,063,995.00	119,883,431.00	1,209,180,564.00	732,560,385.00	476,620,179.00
1,587,002,735.00	624,372,042.00	962,630,693.00	187,406,572.00	775,224,121.00
1,646,014,756.00	696,213,996.00	949,800,760.00	118,847,174.00	830,953,586.00
315,198,427.00	127,700,977.00	187,497,450.00	37,259,648.00	150,237,802.00
636,123,912.00	227,282,902.00	408,841,010.00	169,834,545.00	239,006,465.00
556,666,428.00	195,424,789.00	361,241,639.00	77,417,347.00	283,824,292.00
843,458,076.00	258,731,516.00	584,726,560.00	209,668,856.00	375,057,704.00
2,002,586,692.00	1,080,290,274.00	1,582,296,418.00	300,805,466.00	1,281,490,952.00
498,391,712.00	208,753,001.00	289,638,712.00	289,638,712.00	
171,788,643.00	54,002,850.00	117,785,793.00	22,523,045.00	95,262,748.00
1,750,816,763.00	283,533,921.00	1,467,282,842.00	990,459,566.00	476,823,276.00
12,064,537,833.00	4,866,020,841.00	7,198,516,992.00	2,242,407,526.00	4,956,109,466.00
4,336,424,056.00	1,507,642,909.00	2,728,781,147.00	522,658,770.00	2,206,122,377.00
667,856,030.00	195,527,103.00	472,328,927.00	126,332,828.00	345,996,099.00
819,955,302.00	345,516,065.00	474,439,237.00	385,278,085.00	89,161,152.00
5,338,654,173.00	2,593,894,237.00	2,744,849,936.00	189,391,685.00	2,555,458,251.00
2,416,547,141.00	1,237,629,206.00	1,178,917,935.00	277,432,197.00	901,485,738.00
531,925,512.00	158,905,271.00	373,020,241.00	276,135,882.00	96,884,359.00
83,426,618.00	11,085,360.00	72,341,258.00	10,809,011.00	61,532,247.00
2,435,827,241.00	848,165,272.00	1,587,661,969.00	340,574,392.00	1,247,087,577.00
878,478,299.00	358,284,807.00	520,193,492.00	131,056,043.00	389,137,449.00
4,455,954,599.00	1,695,345,869.00	2,760,608,730.00	2,590,617,287.00	169,991,443.00
5,304,095,128.00	2,327,889,589.00	2,976,205,539.00	633,529,269.00	2,342,676,270.00
348,521,042.00	146,062,750.00	202,458,292.00	55,581,708.00	146,876,584.00
1,589,827,892.00	609,068,748.00	980,759,144.00	184,188,887.00	796,570,257.00
4,564,243,024.00	2,020,603,751.00	2,543,639,273.00	308,469,148.00	2,235,170,125.00
874,067,625.00	461,079,487.00	412,988,138.00	46,942,704.00	366,045,444.00
885,250,098.00	500,104,701.00	385,145,397.00	246,402,442.00	138,742,955.00
2,561,581,019.00	765,149,341.00	1,796,431,678.00	288,447,260.00	1,507,984,418.00
1,155,559,127.00	475,113,288.00	680,445,839.00	195,284,207.00	485,161,632.00
1,900,730,205.00	678,146,189.00	1,222,584,016.00	359,285,946.00	863,298,070.00
1,643,726,673.00	762,280,058.00	881,446,615.00	329,013,154.00	552,433,461.00
470,294,107.00	177,922,021.00	292,372,086.00	82,401,992.00	209,970,094.00
3,095,697,434.00	1,113,333,755.00	1,982,363,679.00	342,600,138.00	1,639,763,541.00
640,243,330.00	190,785,117.00	449,458,213.00	149,427,140.00	300,031,073.00

TABLE 7

Name of Company	In Force Dec. 31st Last Year	Written or Renewed During the Year
Philadelphia Fire and Marine Ins. Co.	1,261,995,126.00	1,173,441,157.00
Phoenix Ins. Co.	5,783,207,954.00	3,935,903,631.00
Pilot Reinsurance Co. of N. Y.	133,299,908.00	325,921,059.00
Potomac Ins. Co.	192,670,172.00	255,844,295.00
Preferred Risk Fire Ins. Co.	82,344,359.00	104,910,055.00
Presidential Fire and Marine Ins. Co.	137,179,325.00	213,690,581.00
Providence Washington Ins. Co.	1,654,499,463.00	2,096,173,007.00
Queen Ins. Co. of America	2,661,897,590.00	4,347,287,369.00
Reliable Fire Ins. Co.	123,334,903.00	69,672,827.00
Reliance Ins. Co.	571,938,883.00	456,685,180.00
Republic Fire Ins. Co.	520,379,289.00	255,937,644.00
Retailers Fire Ins. Co.	53,629,714.00	49,819,117.00
Rhode Island Ins. Co.	1,204,873,380.00	780,222,010.00
Richmond Ins. Co. of N. Y.	307,802,840.00	338,919,714.00
Rocky Mt. Fire Ins. Co.	52,519,702.00	13,103,915.00
Rossia Ins. Co. of America	2,055,341,913.00	2,166,324,844.00
Safeguard Ins. Co. of N. Y.	280,815,069.00	182,331,416.00
St. Paul Fire and Marine Ins. Co.	3,067,798,878.00	4,410,103,613.00
Savannah Fire Ins. Co.	50,542,701.00	108,219,787.00
Security Ins. Co.	1,740,436,459.00	1,381,901,842.00
Sentinel Fire Ins. Co.	142,390,733.00	279,189,744.00
South Carolina Ins. Co.	49,943,508.00	57,577,063.00
Southern Home Ins. Co.	168,068,845.00	254,652,994.00
Springfield Fire and Marine Ins. Co.	4,251,560,916.00	4,166,635,099.00
Standard American Fire Ins. Co. ¹	483,293,902.00	323,232,760.00
Star Ins. Co. of America	1,207,277,580.00	742,857,375.00
Stuyvesant Ins. Co. ²		
Superior Fire Ins. Co.	971,980,125.00	656,628,104.00
Transcontinental Ins. Co. (a N. Y. Corp'n)	243,400,828.00	396,289,249.00
Travelers Fire Ins. Co.	1,177,903,820.00	1,744,512,157.00
Twin City Fire Ins. Co.	442,671,022.00	431,081,622.00
United American Ins. Co. of Pa.	157,378,879.00	106,349,570.00
United Firemen's Ins. Co.	368,902,446.00	309,904,334.00
United States Fire Ins. Co.	3,412,208,850.00	5,280,129,349.00
United States Merchants and Shippers Ins. Co.	558,981,960.00	2,415,878,751.00
Utah Home Fire Ins. Co.	121,929,145.00	100,128,070.00
Victory Ins. Co. of Philadelphia	511,026,336.00	388,567,724.00
Virginia Fire and Marine Ins. Co.	338,159,380.00	228,637,762.00
Westchester Fire Ins. Co.	2,275,471,648.00	1,657,186,143.00
Western Fire Ins. Co.	256,121.00	13,094,929.00
Wheeling Fire Ins. Co.	112,475,603.00	81,452,117.00
World Fire and Marine Ins. Co.	628,199,672.00	670,878,452.00
Total Non-Iowa Stock Companies	\$ 213,125,689,249.78	\$ 223,495,270,022.55
Total Iowa Stock and Mutual Companies	2,253,760,234.69	1,648,014,784.00
Total Non-Iowa Mutual Companies	6,611,857,871.00	6,040,048,739.00
Total United States Branch Companies	47,099,938,561.00	52,761,565,969.00
Total All Companies	\$ 269,091,245,666.47	\$ 283,944,899,496.55

¹A New York stock company, not a United States branch.²Withdrawn from this state.³Consolidated with the Standard Federal Fire Insurance Company.⁴Name changed to St. Paul Mutual Insurance Company.

-Continued

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Risks In Force
2,435,436,313.00	1,050,860,672.00	1,384,575,641.00	932,244,028.00	452,331,613.00
9,719,111,585.00	3,591,084,318.00	6,128,027,267.00	2,967,369,737.00	3,160,657,530.00
459,239,967.00	204,040,033.00	255,189,934.00		255,189,934.00
448,514,467.00	176,698,337.00	271,816,130.00	74,489,416.00	197,326,714.00
187,254,414.00	76,673,813.00	110,580,601.00	16,354,173.00	94,226,428.00
350,869,906.00	198,173,322.00	152,696,584.00	27,074,018.00	125,622,566.00
3,750,672,470.00	2,015,603,938.00	1,735,068,532.00	504,023,876.00	1,231,044,656.00
7,009,184,959.00	4,081,815,259.00	2,927,369,700.00	656,933,260.00	2,270,436,440.00
193,007,730.00	59,540,892.00	133,466,838.00	34,486,272.00	98,980,566.00
1,028,624,063.00	385,630,086.00	642,993,977.00	441,205,468.00	201,788,509.00
776,316,923.00	290,022,208.00	486,294,725.00	278,478,485.00	207,816,240.00
108,448,831.00	46,877,922.00	56,570,909.00	56,570,909.00	
1,985,095,390.00	739,374,451.00	1,245,720,939.00	591,064,986.00	654,655,953.00
646,722,554.00	252,647,793.00	394,074,761.00	54,733,067.00	339,341,694.00
65,622,617.00	26,184,725.00	39,438,892.00	29,778,818.00	9,660,074.00
4,221,686,757.00	2,010,593,528.00	2,211,073,229.00	357,879,262.00	1,853,193,967.00
463,146,485.00	157,564,628.00	305,581,857.00	105,942,998.00	199,638,859.00
7,477,902,491.00	4,195,993,661.00	3,281,908,830.00	567,113,914.00	2,714,794,916.00
158,762,488.00	74,599,067.00	84,163,421.00	14,287,654.00	69,875,767.00
3,123,338,301.00	1,243,413,357.00	1,878,924,944.00	518,563,915.00	1,360,361,029.00
421,580,477.00	140,316,603.00	280,763,874.00	196,089,336.00	84,674,538.00
107,520,571.00	39,880,443.00	67,640,128.00	6,298,670.00	61,341,458.00
423,321,839.00	201,162,230.00	222,159,609.00	76,239,754.00	145,919,855.00
8,418,196,015.00	3,695,160,756.00	4,723,035,259.00	1,158,673,994.00	3,564,361,265.00
806,526,662.00	275,675,796.00	530,850,866.00	175,145,582.00	355,705,284.00
1,960,134,955.00	700,393,887.00	1,249,741,068.00	685,423,628.00	564,317,440.00
1,628,608,229.00	242,974,301.00	1,385,633,928.00	909,132,820.00	476,501,108.00
639,690,077.00	341,910,888.00	297,779,189.00	205,212,473.00	92,566,716.00
2,922,595,977.00	1,145,450,927.00	1,777,055,050.00	119,177,421.00	1,657,877,629.00
873,752,644.00	354,606,217.00	519,146,427.00	429,795,188.00	98,351,239.00
263,728,449.00	83,426,675.00	180,301,774.00	37,963,060.00	142,338,714.00
678,806,780.00	247,763,468.00	431,043,312.00	125,513,861.00	305,529,451.00
8,692,338,199.00	4,292,518,581.00	4,399,819,618.00	1,067,804,852.00	3,332,014,766.00
2,974,860,711.00	2,202,766,668.00	772,094,043.00	250,634,718.00	521,459,325.00
222,067,215.00	96,854,481.00	125,212,734.00	24,378,516.00	100,834,218.00
899,594,000.00	348,694,455.00	550,899,605.00	349,111,096.00	201,788,509.00
566,797,142.00	202,881,732.00	363,915,410.00	113,941,255.00	249,974,155.00
3,032,657,791.00	1,612,626,726.00	2,320,031,065.00	535,292,910.00	1,784,738,155.00
13,351,041.00	2,643,781.00	10,707,260.00	5,121,229.00	5,586,031.00
193,927,720.00	69,276,181.00	124,651,539.00	17,214,296.00	107,437,243.00
1,320,078,124.00	538,229,248.00	760,848,876.00	293,080,428.00	467,768,448.00
\$ 436,620,959,272.33	\$ 203,427,822,582.33	\$ 233,193,136,690.00	\$ 71,027,823,030.66	\$ 162,165,313,659.34
3,901,775,068.69	1,325,642,162.00	2,576,132,906.69	519,649,565.34	2,056,483,341.35
12,651,906,601.00	5,399,436,297.00	7,252,470,304.00	1,707,429,978.00	5,545,040,326.00
99,861,504,521.00	51,556,974,431.00	48,304,530,090.00	15,390,548,740.00	32,913,981,350.00
\$ 553,936,145,463.02	\$ 261,709,875,472.33	\$ 291,326,269,990.69	\$ 88,645,451,314.00	\$ 202,680,818,676.69

TABLE 8—FIRE INSURANCE COMPANIES

Name of Company	In Force December 31st Last Year	Written or Renewed During the Year
IOWA MUTUAL COMPANIES		
Druggists Mutual Ins. Co. of Iowa.....	\$ 221,853.67	\$ 330,977.74
Farmers Union Mutual Ins. Co.....	136,005.87	157,321.53
Iowa Automobile Mutual Ins. Co.....	109,215.49	161,727.10
Iowa Hardware Mutual Ins. Co.....	273,523.21	227,364.84
Iowa Mutual Ins. Co.....	945,340.75	795,405.86
Iowa State Ins. Co. (Mutual).....	3,644,046.85	1,357,573.33
Mill Owners Mutual Fire Ins. Co.....	2,324,189.75	2,885,797.68
Retail Merchants Mutual Ins. Co.....	140,469.09	115,508.38
Western Grain Dealers Mutual Fire Ins. Co.....	233,349.31	290,905.15
Total Iowa Mutual Companies.....	\$ 8,027,993.99	\$ 6,322,581.61
IOWA STOCK COMPANIES		
Dubuque Fire and Marine Ins. Co.....	\$ 7,157,431.81	4,056,099.32
Inter-Ocean Reinsurance Co.....	2,618,553.44	\$2,190,794.24
Iowa Fire Ins. Co.....	471,810.39	199,865.06
Iowa National Fire Ins. Co.....	962,198.48	458,264.66
Security Fire Ins. Co.....	1,938,954.76	756,781.91
Standard Federal Fire Ins. Co.....	451,037.59	\$1,039,502.04
Total Iowa Stock Companies.....	\$ 13,599,986.47	\$ 8,701,607.28
Total Iowa Stock and Mutual Companies.....	\$ 21,627,980.46	\$ 15,024,188.89
OTHER THAN IOWA MUTUAL COMPANIES		
Allied American Mutual Auto Ins. Co.....	\$ 188,026.00	\$ 253,235.46
American Mutual Ins. Co.....	736,444.59	\$539,382.43
Berkshire Mutual Fire Ins. Co.....	1,314,585.83	858,376.70
Cambridge Mutual Fire Ins. Co.....	463,456.99	368,487.19
Central Manufacturers Mut. Ins. Co.....	2,869,514.84	3,223,331.39
Citizens Fund Mutual Fire Ins. Co.....	578,125.60	\$650,117.04
Farmers Fire Ins. Co.....	2,155,895.57	1,293,271.32
Fitchburg Mutual Fire Ins. Co.....	1,406,164.58	1,047,125.52
Grain Dealers Nat'l Mut. Fire Ins. Co.....	1,310,254.28	1,573,948.78
Hardware Dealers Mutual Ins. Co.....	3,631,997.53	4,201,506.82
Implement Dealers Mutual Fire Ins. Co.....	746,680.53	1,032,283.83
Indiana Lumbermen's Mutual Ins. Co.....	1,242,065.59	1,305,021.18
Lumbermen's Mutual Ins. Co.....	2,364,437.72	\$2,649,712.72
Lumber Mutual Fire Ins. Co.....	1,054,161.54	1,197,830.00
Merrimack Mutual Fire Ins. Co.....	2,028,429.80	1,504,152.65
Michigan Millers Mutual Fire Ins. Co.....	3,445,092.09	\$3,434,415.67
Millers Mutual Fire Ins. Ass'n of Illinois.....	1,348,289.11	1,808,808.01
Millers Mutual Fire Ins. Co. of Texas.....	1,353,320.84	1,749,781.92
Millers National Ins. Co.....	5,327,549.78	4,777,659.45
Minnesota Implement Mut. Fire Ins. Co.....	3,585,467.29	\$4,046,021.65
National Implement Mutual Ins. Co.....	1,354,987.37	\$1,763,651.95
National Retailers Mutual Ins. Co.....	1,024,717.37	1,398,976.92
Nebraska Hardware Mutual Ins. Co.....	287,968.06	372,696.70
Northwestern Mutual Fire Ass'n.....	6,272,299.76	7,164,456.79
Ohio Farmers Ins. Co.....	10,108,119.81	\$5,680,939.93
Ohio Hardware Mutual Ins. Co.....	845,011.65	1,004,303.39
Ohio Millers Mutual Ins. Co.....	547,393.27	541,590.77
Pennsylvania Lumbermen's Mut. Fire Ins. Co.....	974,195.53	1,076,166.47
Pennsylvania Millers Mutual Fire Ins. Co.....	675,449.10	\$859,466.56
Retail Druggists Mutual Fire Ins. Co.....	185,650.31	231,839.67
Retail Hardware Mutual Fire Ins. Co.....	3,681,699.31	4,158,745.16
St. Paul Mutual Hail & Cyclone Ins. Co.™.....		\$303,614.90
Security Mutual Fire Ins. Co.....	358,097.82	184,148.92
Tri-State Mutual Grain Dealers Ins. Co.....	139,439.45	908,226.74
Union Fire Ins. Co.....	1,821,402.09	2,479,989.11
United Mutual Fire Ins. Co.....	1,867,820.33	
Total Other Than Iowa Mutual Companies.....	\$ 67,294,211.33	\$ 65,643,636.08

EXHIBIT OF PREMIUMS—ALL CLASSES OF BUSINESS

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums in Force
\$ 552,831.41	\$ 283,697.30	\$ 269,134.11	\$ 101,411.98	\$ 167,722.13
293,327.40	19,545.14	273,782.26	3,200.19	270,582.07
270,942.59	129,904.89	141,037.70	23,754.40	117,283.30
500,888.05	239,778.21	261,109.84	107,961.62	153,148.22
1,740,746.61	674,661.25	1,066,085.36	70,232.54	995,852.82
5,001,620.18	1,207,449.84	3,794,170.34	201,116.63	3,593,053.71
5,209,987.43	2,601,011.78	2,608,975.65	367,180.12	2,241,795.53
255,977.47	107,166.32	148,811.15	52,351.62	96,459.53
524,254.46	305,210.65	219,043.81	92,972.25	126,071.56
\$ 14,350,575.60	\$ 5,568,425.38	\$ 8,782,150.22	\$ 1,020,181.35	\$ 7,761,968.87
\$ 11,213,531.13	3,340,643.89	7,872,887.24	2,536,685.18	5,336,202.06
4,809,347.73	2,056,074.04	2,753,273.69	54,253.90	2,699,019.79
671,675.45	200,886.44	470,789.01	89,306.67	381,482.34
1,420,463.14	444,913.71	975,549.43	244,424.60	731,124.83
2,695,736.67	663,188.81	2,032,547.86	501,596.79	1,530,951.07
1,490,839.63	411,411.29	1,079,428.34	384,249.26	695,179.08
\$ 22,301,593.75	\$ 7,117,118.18	\$ 15,184,475.57	\$ 3,810,516.40	\$ 11,373,959.17
\$ 36,652,169.35	\$ 12,685,543.56	\$ 23,966,625.79	\$ 4,830,697.75	\$ 19,135,928.04
\$ 441,261.46	\$ 231,648.29	\$ 209,613.17	\$ 1,000.00	\$ 208,613.17
1,276,377.02	587,226.17	689,150.85	261,476.73	427,674.12
2,172,962.53	822,832.20	1,350,130.33	403,304.65	946,825.68
831,944.18	305,623.36	526,320.82	176,325.47	349,995.35
6,092,846.23	2,950,721.66	3,142,124.57	131,045.72	3,011,078.85
1,228,242.64	539,683.81	688,558.83	237,233.76	451,325.07
3,449,166.89	1,286,223.20	2,162,943.69	491,715.53	1,671,228.16
2,453,290.10	1,026,046.63	1,427,243.47	582,654.84	844,588.63
2,884,203.06	1,442,540.08	1,441,662.98	160,989.43	1,280,673.55
7,833,504.35	3,724,002.15	4,109,502.20	609,816.12	3,499,686.08
1,778,964.36	897,652.74	881,311.62	432,563.54	448,758.08
2,547,080.77	1,318,362.64	1,228,724.13	12,965.52	1,215,768.61
5,014,150.44	2,328,263.38	2,685,887.06	507,904.94	2,177,982.12
2,251,991.54	1,186,833.30	1,065,158.24		1,065,158.24
3,532,582.45	1,382,111.84	2,150,470.61	677,948.13	1,472,522.48
6,879,510.16	3,100,555.01	3,778,955.15	556,741.50	3,222,213.65
3,156,897.12	1,669,890.00	1,487,017.12	201,318.00	1,285,699.12
3,103,102.76	1,643,395.31	1,459,707.45	481,830.46	977,876.99
10,105,209.23	4,043,863.50	6,061,340.73	1,831,769.54	4,229,571.19
7,631,488.94	3,722,933.36	3,908,555.58	673,960.78	3,234,594.80
3,118,639.32	1,490,332.34	1,628,306.98	612,513.76	1,015,793.22
2,423,694.29	1,275,593.95	1,148,100.34	482,198.08	665,902.26
660,664.76	318,424.29	342,240.47	134,558.07	207,682.40
13,436,756.46	6,887,555.41	6,549,201.05	1,340,699.62	5,208,501.43
15,789,059.74	5,282,667.41	10,506,392.33	3,622,881.40	6,883,510.93
1,849,315.04	878,137.79	971,177.25	239,454.45	731,722.80
1,088,984.04	698,456.65	390,527.39	23,639.76	366,887.63
2,050,362.00	1,107,793.14	942,568.86	12.50	942,556.36
1,534,915.66	783,288.52	751,627.14	8,906.76	742,720.38
417,489.98	197,698.31	219,791.67	38,403.28	181,388.39
7,840,444.47	3,797,868.65	4,042,575.82	654,147.52	3,388,428.30
661,712.78	295,588.43	366,124.35	128,354.87	237,769.48
323,588.37	157,578.67	166,009.70	63,725.49	102,284.21
2,729,628.83	756,205.88	1,973,422.95	391,049.23	1,582,373.72
4,347,806.44	2,024,351.67	2,323,457.77	559,080.27	1,764,377.50
\$ 132,937,847.41	\$ 60,161,944.74	\$ 72,775,902.67	\$ 16,732,169.72	\$ 56,043,732.95

TABLE 8

Name of Company	In Force December 31st Last Year	Written or Renewed During the Year
UNITED STATES BRANCHES		
Atlas Assurance Co., Ltd.	\$ 13,953,591.83	\$ P10,663,003.13
Baltica Ins. Co., Ltd.	2,436,212.31	P2,185,142.66
British America Assurance Co.	3,657,854.01	P2,698,111.42
British General Ins. Co., Ltd.	2,431,947.44	P1,479,378.77
Caledonian Ins. Co.	8,201,545.41	5,688,409.94
Christiania General Ins. Co.	5,246,459.84	6,008,253.14
Commercial Union Assur. Co., Ltd.	23,761,087.15	P14,911,908.31
Eagle, Star & British Dominions Ins. Co.	8,095,968.23	P8,794,367.39
Indemnity Mutual Marine Assur. Co.	674,415.16	1,531,689.21
Jupiter General Ins. Co., Ltd.	779,433.00	P571,608.57
Kyodo Fire Ins. Co., Ltd.	285,989.27	P1,471,583.15
Law, Union and Rock Ins. Co., Ltd.	3,676,476.01	2,480,963.20
Liverpool and London and Globe Ins. Co., Ltd.	35,864,648.51	P22,040,184.43
London and Lancashire Ins. Co., Ltd.	12,248,038.34	7,701,516.09
London and Scottish Assur. Corp'n, Ltd.	2,766,654.36	2,568,935.57
London Assurance Corp'n	13,011,063.44	10,029,534.02
Netherlands Ins. Co.	6,030,560.20	P3,319,387.77
New India Assurance Co., Ltd.	1,890,708.94	P1,193,949.81
North British & Mercantile Ins. Co.	19,981,064.17	P15,366,911.99
Northern Assurance Co.	15,212,028.59	10,946,916.59
Norwich Union Fire Ins. Society	12,581,407.81	8,994,046.94
Palatine Ins. Co.	8,788,878.92	P3,009,356.22
Pearl Assurance Co., Ltd.		P3,766,642.13
Phoenix Assur. Co.	14,377,795.01	P9,509,963.58
Prudential Re and Coinsurance Co., Ltd.	10,302,560.12	P9,329,035.67
Prudential Ins. Co. of Great Britain (Located in N. Y.)	2,783,189.30	P3,457,613.74
Reinsurance Co. "Salamandra"	9,690,101.54	P8,375,307.54
Royal Exchange Assurance	8,497,467.87	7,003,452.00
Royal Insurance Co.	33,869,107.86	24,235,736.83
Scottish Union and Nat'l Ins. Co.	14,136,841.04	9,134,351.04
Skandia Ins. Co.	2,538,084.23	2,028,818.69
Skandinavia Ins. Co.	6,264,402.66	P4,757,708.76
State Assurance Co., Ltd.	2,778,186.58	2,161,881.74
Sun Insurance Office	13,094,594.68	9,521,991.67
Svea Fire and Life Ins. Co.	4,583,228.49	3,612,590.82
Swiss Reinsurance Co.	7,897,931.85	P8,313,767.05
Tokio Marine and Fire Ins. Co.	5,109,201.83	5,951,525.96
Union and Phenix Espanol Ins. Co.	3,678,316.24	P2,259,953.63
Union Assurance Society, Ltd.	5,823,892.74	P2,576,734.94
Union Fire Ins. Co.	3,612,368.43	P2,635,534.39
Union Ins. Society of Canton, Ltd.	10,024,610.15	4,020,003.05
Urbaine Fire Ins. Co.	10,889,315.79	P9,177,747.60
Western Assurance Co.	6,146,504.20	P5,242,515.42
World Auxiliary Ins. Corp'n, Ltd.	1,341,686.31	1,393,863.17
Total United States Branch Companies	\$ 379,015,419.86	\$ 282,112,027.88
NON-IOWA STOCK COMPANIES		
Aetna Ins. Co.	\$ 53,266,489.69	\$ P37,623,732.02
Agricultural Ins. Co.	13,414,269.02	10,821,534.69
Allemania Fire Ins. Co.	8,238,355.17	P5,430,330.93
Alliance Ins. Co.	9,602,877.73	7,564,067.23
American Alliance Ins. Co.	12,221,209.21	7,519,042.12
American Central Ins. Co.	13,106,939.31	6,979,951.94
American Druggists Fire Ins. Co.	637,676.76	652,852.64
American Eagle Fire Ins. Co.	18,838,936.21	9,649,823.35
American Equitable Assurance Co.	10,097,575.91	P9,082,159.56
American Ins. Co.	32,627,066.01	P22,690,650.69

-Continued

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums in Force
\$ 24,616,684.96	\$ 9,705,650.48	\$ 14,911,034.48	\$ 6,805,657.52	\$ 8,105,376.96
4,621,354.97	1,932,806.55	2,688,548.42	98,752.21	2,589,796.21
6,355,965.43	2,585,381.50	3,770,583.93	370,407.18	3,400,176.75
3,911,326.21	2,068,886.00	1,842,440.21	443,395.54	1,399,044.67
13,889,955.35	5,513,118.35	8,376,837.00	2,694,066.63	5,682,770.37
11,254,712.98	4,707,001.98	6,547,711.00	327,385.55	6,220,325.45
38,672,995.46	17,751,872.24	20,921,123.22	4,489,096.29	16,432,026.93
16,890,335.62	8,112,878.01	8,777,457.61	3,005,578.63	5,771,878.98
2,206,104.37	1,422,644.95	783,459.42	303,723.93	479,735.49
1,351,041.57	684,794.37	666,247.20		666,247.20
1,757,572.42	773,422.63	984,149.79		984,149.79
6,157,439.21	2,192,577.88	3,964,861.33	1,623,391.03	2,341,470.30
57,904,832.94	23,086,069.01	34,818,763.93	12,243,930.21	22,574,833.72
19,949,554.43	7,126,104.34	12,823,450.09	4,593,146.09	8,230,304.00
5,325,589.93	2,495,117.87	2,830,472.06	1,006,433.27	1,824,038.79
23,040,597.46	10,227,428.74	12,813,168.72	4,525,509.63	8,287,659.09
9,349,947.97	3,774,682.07	5,575,265.90	4,442,732.64	1,132,533.26
3,084,658.75	1,614,760.29	1,469,898.46		1,469,898.46
35,347,976.16	14,276,148.61	21,071,827.55	4,274,207.31	16,797,620.24
26,158,945.18	11,932,771.51	14,226,173.64	4,575,448.92	9,650,724.72
21,575,454.75	8,909,048.63	12,666,406.12	4,222,283.81	8,444,122.31
11,798,235.14	6,072,752.51	5,725,482.63	1,378,993.75	4,346,488.88
3,766,642.13	1,234,222.04	2,532,420.09		2,532,420.09
23,887,758.59	8,330,634.34	15,557,124.25	5,715,195.18	9,841,929.07
19,631,595.79	8,456,350.00	11,175,245.79	20,807.76	11,154,438.03
6,240,803.04	2,790,096.51	3,450,706.53		3,450,706.53
18,065,469.08	9,118,314.37	8,947,154.71	2,143,510.44	6,803,644.27
15,500,919.96	6,183,722.84	9,317,197.12	3,666,686.37	5,650,510.75
58,104,844.69	21,766,478.83	36,338,365.86	8,813,164.15	27,525,201.71
23,271,192.08	8,234,910.66	15,036,281.42	5,539,810.16	9,496,471.26
4,566,902.92	1,971,098.70	2,595,804.22		2,595,804.22
11,022,111.42	4,729,721.79	6,292,389.63	4,035,546.42	1,356,843.21
4,940,048.32	1,869,698.38	3,070,349.94	1,162,863.53	1,907,486.41
22,616,586.35	9,437,915.39	13,178,670.96	3,869,677.12	9,308,993.84
8,195,819.31	3,228,853.31	4,966,966.00	1,764,479.00	3,202,487.00
16,211,698.90	6,842,338.95	9,369,359.95		9,369,359.95
11,060,727.79	5,393,744.65	5,666,983.14	1,459,656.13	4,207,327.01
5,938,269.92	3,345,067.96	2,593,201.96		2,593,201.96
8,400,627.68	3,680,516.10	4,720,111.58	1,132,892.43	3,587,219.15
6,247,902.82	2,412,342.60	3,835,560.22	1,222,007.58	2,613,552.64
14,044,613.20	7,697,099.81	6,347,513.39	5,422,328.68	925,184.71
20,067,063.39	9,269,003.43	10,798,059.96	1,474,355.36	9,323,704.60
11,389,019.62	4,977,436.96	6,411,582.66	1,726,826.29	4,684,756.37
2,735,549.48	2,735,549.48			
\$ 661,127,447.74	\$ 280,671,035.65	\$ 380,456,412.09	\$ 111,493,946.74	\$ 268,962,465.35
\$ 90,890,221.71	\$ 36,903,151.56	\$ 53,987,070.15	\$ 1,946,453.39	\$ 52,040,616.76
24,235,803.71	9,392,922.15	14,842,881.56	3,459,531.00	11,383,350.56
13,668,686.10	5,265,894.10	8,402,792.00	3,395,788.97	5,007,003.03
17,106,934.96	6,145,516.87	11,021,418.09	4,662,875.56	6,358,542.53
19,740,251.33	7,128,634.41	12,611,616.92	9,261,045.21	3,350,571.71
20,086,891.25	8,353,538.35	11,733,352.90	2,755,574.86	8,977,778.04
1,290,529.40	617,695.94	672,833.46	218,237.21	454,596.25
28,483,829.56	10,361,059.16	18,127,770.40	5,330,051.59	12,797,718.81
19,179,735.47	9,683,942.69	9,495,792.78	5,219,498.70	4,276,294.08
55,317,716.70	20,839,114.77	34,478,601.93	6,084,739.08	28,393,862.85

TABLE 2

Name of Company	In Force December 31st Last Year	Written or Renewed During the Year
American National Fire Ins. Co.	2,225,390.83	1,938,728.41
American Reserve Ins. Co. (a N. Y. Corp'n)	7,440,319.03	P6,063,876.59
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	1,895,816.25	1,708,091.97
Atlantic Fire Ins. Co.	731,962.22	602,695.72
Automobile Ins. Co.	36,754,340.72	P25,074,679.52
Baltimore American Ins. Co. of N. Y.	3,922,055.28	P4,048,919.25
Bankers & Shippers Ins. Co. of N. Y.	7,659,886.84	7,105,254.97
Boston Ins. Co.	16,717,823.84	P13,261,446.60
Buffalo Ins. Co.	5,007,712.53	3,382,022.18
California Ins. Co.	6,254,035.78	P4,993,903.77
Camden Fire Ins. Ass'n	12,114,027.58	P9,300,073.06
Capital Fire Ins. Co. (a N. H. Corp'n)	1,139,687.77	725,625.11
Carolina Ins. Co.	1,804,472.00	P1,812,893.84
Central States Fire Ins. Co.	975,339.12	1,062,007.94
Chicago Fire & Marine Ins. Co.	4,104,187.79	3,102,322.95
Citizens Ins. Co.	4,346,784.99	5,043,883.58
City of N. Y. Ins. Co.	7,291,433.00	6,673,192.47
Columbia Fire Ins. Co.	1,017,985.86	P980,244.56
Columbia Ins. Co.	2,969,919.88	P2,275,882.00
Columbian National Fire Ins. Co.	2,253,502.20	P1,387,151.25
Commerce Ins. Co.	2,707,849.66	2,491,178.65
Commercial Union Fire Ins. Co.	4,993,591.51	P1,949,101.20
Commonwealth Ins. Co. of N. Y.	7,944,758.65	5,320,328.83
Concordia Fire Ins. Co.	10,421,373.21	9,748,181.11
Connecticut Fire Ins. Co.	30,553,412.88	17,199,897.45
Continental Ins. Co.	65,849,110.55	35,151,725.57
County Fire Ins. Co.	2,596,647.18	1,464,047.98
Detroit Fire and Marine Ins. Co.	3,834,338.85	P3,040,784.26
Detroit National Fire Ins. Co.	654,407.73	451,922.00
Dixie Fire Ins. Co.	3,071,921.27	3,200,501.30
Eagle Fire Company of N. Y.	1,961,685.31	1,536,172.31
Eagle Fire Ins. Co.	5,977,419.49	P6,278,973.48
East and West Ins. Co. of New Haven	1,593,105.79	P1,349,015.15
Employers Fire Ins. Co.	4,489,447.59	P3,614,841.17
Equitable Fire and Marine Ins. Co.	9,795,950.66	4,883,890.23
Equitable Fire Ins. Co.	607,547.35	P512,501.54
Equity Fire Ins. Co.	293,891.92	370,812.87
Eureka Security Fire & Marine Ins. Co.	3,166,633.83	P2,361,992.82
Excelsior Ins. Co. of N. Y.	279,953.07	P397,956.55
Export Ins. Co. (a N. J. Corp'n)	1,990,252.72	2,292,538.95
Federal Ins. Co. (a N. J. Corp'n)	11,701,002.13	P17,731,849.54
Federal Union Ins. Co.	2,877,057.90	P2,569,369.48
Fidelity-Phenix Fire Ins. Co.	55,065,909.63	29,009,498.79
Fire Association of Philadelphia	24,998,018.50	P18,403,880.65
Fireman's Fund Ins. Co.	36,179,643.39	31,671,502.11
Firemen's Ins. Co.	21,936,405.39	50,285,554.06
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	8,080,565.57	P5,935,924.19
First American Fire Ins. Co.	2,681,226.02	2,409,363.33
Franklin Fire Ins. Co. (a Pa. Corp'n)	20,577,641.00	13,580,427.92
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	1,300,981.99	P2,251,366.46
General Exchange Ins. Corp'n	7,116,286.96	9,463,789.53
Georgia Home Ins. Co.	1,236,663.21	P1,043,899.87
Girard Fire and Marine Ins. Co.	7,428,958.54	8,609,172.81
Glens Falls Ins. Co.	17,455,024.11	13,914,457.42
Globe and Rutgers Fire Ins. Co.	46,300,332.40	P46,816,086.90
Globe Ins. Co. of Pennsylvania	2,008,627.29	1,383,081.49
Granite State Fire Ins. Co.	3,687,104.22	2,118,973.45
Great American Ins. Co.	48,309,750.32	P34,173,163.46

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Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums in Force
4,164,119.24	1,466,862.08	2,697,257.16	1,771,563.49	925,693.67
13,504,195.62	6,263,936.72	7,240,258.90	3,900,941.55	3,339,317.35
3,603,908.22	1,108,676.23	2,495,231.99	1,785,179.43	710,052.56
1,334,657.94	536,797.61	797,860.33	338,613.80	459,246.53
61,829,020.24	33,871,849.75	27,957,170.49	15,337,862.76	12,619,307.73
7,970,974.53	2,964,945.12	5,006,029.41	1,481,482.81	3,524,546.60
14,765,141.81	7,295,656.38	7,469,485.43	2,413,274.39	5,056,211.04
29,979,270.44	12,396,185.99	17,583,084.45	5,169,509.24	12,413,575.21
8,389,734.71	2,590,491.17	5,799,243.54	1,320,440.22	4,478,803.32
11,247,939.55	4,346,923.61	6,901,015.94	1,789,459.87	5,111,556.07
21,414,100.64	8,012,530.03	13,401,570.61	2,854,193.79	10,547,376.82
1,865,312.88	634,187.95	1,231,124.93	1,231,124.93	1,058,361.00
3,617,305.84	1,145,015.84	2,472,290.00	1,413,929.00	1,058,361.00
2,037,347.06	1,227,783.39	809,563.67	809,563.67	2,842,432.45
7,206,510.74	2,500,272.56	4,706,238.18	1,863,805.73	2,842,432.45
9,890,168.57	4,932,436.77	4,957,731.80	3,352,773.81	1,104,957.99
13,964,625.47	6,106,233.47	7,858,392.00	3,012,702.00	4,845,690.00
1,998,230.42	647,972.41	1,350,258.01	553,940.25	796,317.76
5,245,301.88	1,921,047.96	3,324,253.92	1,212,091.15	2,112,162.77
3,640,653.45	1,172,042.79	2,468,610.66	880,391.61	1,588,219.05
5,199,028.31	1,873,582.74	3,325,445.57	568,622.63	2,726,822.94
6,942,692.71	3,257,812.29	3,684,880.42	886,791.14	2,798,089.28
13,265,087.48	5,269,550.27	7,995,537.21	1,920,374.08	6,075,163.13
20,169,554.32	5,546,126.25	14,623,428.07	10,445,160.78	4,178,267.29
47,753,310.33	17,058,177.56	30,695,132.77	15,890,404.49	14,804,728.28
100,500,836.12	37,886,783.30	62,614,052.82	10,399,047.07	52,215,005.75
4,060,895.16	1,406,048.33	2,654,846.83	847,043.28	1,807,803.57
6,875,123.11	2,390,109.50	4,485,013.61	1,072,200.44	3,412,813.17
1,106,329.73	380,713.80	725,615.93	405,723.87	319,892.06
6,272,422.57	2,714,437.20	3,557,985.37	2,972,171.02	585,814.35
3,497,857.62	1,866,431.81	2,131,425.81	1,169,078.04	962,347.77
12,256,392.97	5,299,244.05	6,957,148.92	1,864,142.25	5,093,006.67
2,942,120.94	1,077,349.07	1,864,771.87	709,797.87	1,154,974.00
8,104,288.76	3,439,770.63	4,664,518.13	1,359,432.35	3,305,085.80
14,679,840.89	6,023,534.28	8,656,306.61	5,695,360.93	2,960,945.66
1,120,048.89	487,830.28	632,218.61	204,204.80	428,013.81
664,704.79	340,261.12	324,443.67	29,609.34	294,744.33
5,528,626.65	1,749,507.92	3,779,118.73	1,486,121.91	2,292,996.82
677,909.62	261,719.95	416,189.67	110,846.20	305,343.47
4,282,791.67	2,893,823.34	1,388,968.33	1,108,503.35	280,464.98
29,432,851.67	18,040,926.31	11,391,925.36	6,302,143.17	5,089,782.19
5,446,427.38	1,926,265.81	3,520,161.57	2,121,365.08	1,398,796.49
84,075,403.42	31,003,352.13	53,072,051.29	10,286,147.35	42,785,903.94
43,401,890.15	16,309,658.48	27,092,240.67	7,899,634.23	19,192,606.44
67,851,145.50	30,193,697.55	37,657,447.95	6,345,270.79	30,822,177.16
72,221,959.44	14,220,195.76	58,001,763.68	26,644,636.20	31,357,127.48
14,016,489.76	6,869,163.01	7,147,326.75	2,978,484.90	4,168,841.85
5,090,589.35	1,068,491.72	4,022,097.63	2,352,055.68	1,670,041.95
34,158,068.92	12,017,609.92	22,140,459.00	13,989,181.00	8,151,278.00
3,552,348.45	1,325,822.88	2,226,525.57	1,669,061.61	557,463.96
16,580,076.49	6,640,540.46	9,939,536.03	305,867.47	9,633,668.56
2,280,563.08	985,390.03	1,295,173.05	305,867.47	989,305.58
16,038,131.35	4,273,109.77	11,765,021.58	7,569,314.28	4,195,707.30
31,369,481.53	12,717,558.70	18,651,922.83	3,713,875.04	14,938,047.79
93,116,369.30	46,744,036.64	46,372,332.66	5,047,194.44	41,325,138.22
3,391,708.78	1,046,110.90	2,345,597.88	741,678.78	1,603,919.10
5,806,077.67	1,978,465.33	3,827,612.34	1,149,565.40	2,678,046.94
82,482,913.78	32,609,843.85	49,873,069.93	11,983,591.80	37,889,478.13

TABLE 8

Name of Company	In Force December 31st Last Year	Written or Renewed During the Year
Great Lakes Ins. Co.	2,367,212.47	\$1,284,569.14
Guaranty Fire Ins. Co. of Providence	832,118.90	\$1,502,406.54
Guardian Fire Assurance Corp'n of N. Y.	4,073,892.85	\$5,313,053.54
Hamburg-American Ins. Co.	1,356,096.04	\$2,045,144.21
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	867,391.39	\$527,988.91
Hanover Fire Ins. Co.	11,783,188.34	\$8,012,161.25
Harmonia Fire Ins. Co. (Buffalo)	1,011,745.00	\$1,262,018.81
Hartford Fire Ins. Co.	103,087,680.08	\$76,409,113.63
Henry Clay Fire Ins. Co.	1,682,991.50	\$53,455.08
Home Fire and Marine Ins. Co. of California	7,597,159.61	\$6,824,792.64
Home Ins. Co.	91,222,196.00	\$74,091,828.60
Homeland Ins. Co. of America		\$41,988.54
Hudson Ins. Co.	5,101,889.55	\$5,079,173.07
Imperial Assurance Co.	3,708,127.71	\$2,667,665.10
Importers and Exporters Ins. Co.	5,575,783.01	\$6,122,537.92
Independence Fire Ins. Co.	698,535.94	\$1,136,184.95
Insurance Co. of North America	51,548,298.88	\$46,790,051.12
Insurance Co. of the State of Pennsylvania	10,496,507.58	\$7,245,121.70
International Ins. Co.	15,105,771.46	\$11,277,968.77
Iroquois Fire Ins. Co.	234,725.22	\$215,675.94
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	3,169,714.77	\$2,867,490.58
Lumbermen's Ins. Co.	2,998,222.51	\$3,052,528.54
Maryland Ins. Co. (a Delaware Corp'n)	1,732,186.42	\$2,528,228.05
Massachusetts Fire and Marine Ins. Co.	3,441,741.70	\$2,572,650.59
Mechanics and Traders Ins. Co.	6,024,183.54	\$4,534,737.70
Mechanics Ins. Co.	6,479,211.48	\$7,649,346.97
Mercantile Ins. Co. of America	6,998,030.20	\$4,997,361.85
Merchants Fire Assurance Corp'n of N. Y.	7,663,120.01	\$6,062,275.72
Merchants Fire Ins. Co.	1,641,341.83	\$1,232,467.33
Merchants Ins. Co. in Providence	2,779,837.67	\$2,644,376.09
Mercury Ins. Co.	1,430,755.75	\$2,508,324.59
Michigan Fire and Marine Ins. Co.	4,145,509.85	\$2,951,401.10
Milwaukee Mechanics Ins. Co.	14,227,015.39	\$8,469,699.36
Minneapolis Fire and Marine Ins. Co.	2,609,641.30	\$1,922,130.30
National American Fire Ins. Co.	865,579.71	\$22,471.41
National Ben Franklin Fire Ins. Co.	9,861,112.13	\$8,552,417.41
National Fire Ins. Co.	53,537,333.93	\$37,274,270.71
National Liberty Ins. Co. of America	21,744,080.18	\$15,114,024.21
National Reserve Ins. Co. (an Ill. Corp'n)	3,356,388.33	\$2,666,389.20
National Security Fire Ins. Co.	3,304,290.76	\$3,144,823.97
National Union Fire Ins. Co.	21,843,117.14	\$17,737,924.19
Newark Fire Ins. Co.	9,041,435.89	\$7,625,006.40
New Brunswick Fire Ins. Co.	2,673,001.31	\$1,985,769.36
New England Fire Ins. Co.	68,806.18	\$519,861.50
New Hampshire Fire Ins. Co.	13,107,716.51	\$7,972,479.87
New Jersey Ins. Co. (a N. J. Corp'n)	4,074,217.08	\$3,981,032.15
New York Underwriters Ins. Co.	21,640,042.24	\$12,937,930.60
Niagara Fire Ins. Co.	25,969,809.11	\$17,666,936.67
North Carolina Home Ins. Co.	1,698,336.57	\$1,304,022.15
Northern Ins. Co. of N. Y.	8,878,957.40	\$5,867,303.20
North River Ins. Co.	19,621,320.06	\$16,519,017.84
North Star Ins. Co.	3,945,504.54	\$3,442,789.65
Northwestern Fire and Marine Ins. Co.	4,082,497.79	\$4,886,394.49
Northwestern National Ins. Co.	14,229,071.04	\$7,243,825.15
Old Colony Ins. Co.	5,146,460.73	\$3,926,446.38
Orient Ins. Co.	8,868,326.04	\$5,375,273.40
Pacific Fire Ins. Co.	7,181,973.84	\$7,641,837.05
Patriotic Ins. Co. of America	2,482,571.32	\$1,685,206.49
Pennsylvania Fire Ins. Co.	15,454,366.74	\$9,814,246.48
Peoples National Fire Ins. Co. (a Del. Corp'n)	3,866,263.96	\$2,778,510.17

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Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums in Force
3,651,781.61	1,218,292.43	2,433,489.18	1,416,273.85	1,017,215.33
2,334,525.44	812,911.39	1,521,614.05	416,127.53	1,105,486.52
9,386,946.39	5,168,774.96	4,218,171.43	468,139.58	3,750,031.85
3,401,240.25	1,467,840.62	1,933,399.63		1,933,399.63
1,395,380.30	914,458.57	480,921.73	241,443.94	239,477.79
19,795,349.59	7,421,948.72	12,373,400.87	2,756,198.23	9,617,202.64
2,273,763.81	680,199.81	1,593,564.00	848,085.00	745,479.00
179,496,793.71	81,237,222.85	98,259,570.86	13,436,719.69	84,822,851.17
2,236,446.58	908,847.92	1,327,598.66	1,327,598.66	
14,421,952.25	5,992,458.23	8,429,494.02	3,637,294.51	4,792,199.51
165,314,024.60	70,976,270.60	94,337,754.00	17,629,559.00	76,708,195.00
341,988.54	44,637.53	297,351.01	117,177.04	180,173.97
10,181,062.62	4,105,177.80	6,075,884.82	1,954,025.08	4,121,859.74
6,375,792.81	2,335,186.50	4,040,606.31	1,563,724.90	2,476,881.41
11,698,371.00	5,759,190.23	5,939,180.77	1,259,789.49	4,679,391.28
1,834,720.89	651,631.75	1,183,089.14	349,491.38	833,597.76
98,338,350.01	39,729,266.75	58,609,083.26	4,076,529.17	54,532,554.09
17,741,629.28	7,048,459.25	10,693,170.03	6,165,076.50	4,528,093.53
26,383,740.23	12,341,989.90	14,041,750.33	5,637,421.98	8,404,328.35
450,401.16	165,482.71	284,918.45	124,720.18	160,198.27
6,037,205.35	2,432,687.87	3,604,517.48	49,554.79	3,554,962.69
6,050,751.05	1,914,412.63	4,136,338.42	1,373,449.04	2,762,889.38
4,260,414.47	1,966,235.13	2,294,179.34	1,742,715.80	551,463.54
6,014,392.29	2,126,820.49	3,887,571.80	3,143,158.58	744,413.22
10,558,921.24	4,167,594.42	6,391,326.82	2,958,885.93	3,432,440.89
14,128,558.45	3,416,959.06	10,711,599.39	6,529,409.95	4,182,189.44
11,965,392.05	4,712,832.98	7,252,559.07	1,495,452.13	5,757,106.94
14,625,395.73	6,602,179.46	8,023,216.27	1,029,469.78	6,993,746.49
2,873,809.16	1,166,472.61	1,707,336.55	398,262.52	1,309,074.03
5,424,213.76	1,994,485.82	3,429,727.94	1,439,267.05	1,990,460.89
3,939,080.34	1,439,053.21	2,500,027.13	516,988.16	1,983,038.97
7,096,910.95	2,319,264.99	4,777,645.96	1,721,807.33	3,055,838.63
22,696,714.69	8,358,442.94	14,338,271.75	2,552,518.59	11,785,753.16
4,531,771.60	1,862,374.81	2,669,396.79	2,669,396.79	
1,388,051.12	429,942.00	958,109.12	188,679.64	769,429.48
18,413,529.54	5,234,908.80	13,178,620.74	8,974,150.70	4,184,469.04
90,811,604.64	34,984,768.19	55,826,836.45	13,685,725.38	42,141,111.07
26,858,104.39	13,769,409.18	23,088,695.21	4,373,497.54	18,715,197.67
6,022,777.53	1,855,335.45	4,167,442.08	1,232,877.01	2,934,565.07
6,449,114.73	2,571,245.67	3,877,869.06	3,199,710.82	678,158.24
39,581,041.33	17,930,575.59	21,650,465.74	1,825,216.76	19,825,248.98
16,666,442.29	6,757,367.16	9,909,075.13	2,280,592.72	7,628,482.41
4,658,770.67	1,483,629.20	3,175,141.47	2,434,075.47	741,066.00
588,667.68	94,079.17	494,588.51	82,797.26	411,791.25
21,080,196.38	7,777,440.56	13,302,755.82	2,196,305.15	11,106,450.67
8,055,249.26	3,371,277.43	4,683,971.83	1,197,385.97	3,486,585.86
34,577,972.84	13,962,607.72	20,615,365.12	19,274,841.32	1,350,523.80
43,636,745.78	17,657,368.85	25,979,376.93	4,325,918.55	21,653,458.38
3,002,358.72	1,217,474.70	1,784,884.02	591,345.95	1,193,538.07
14,746,260.60	5,772,522.54	8,973,738.06	2,069,280.76	6,904,457.30
36,140,337.90	15,359,690.42	20,780,647.48	1,961,494.34	18,819,153.14
7,388,294.19	4,001,073.89	3,387,220.30	373,112.96	3,014,107.34
8,968,892.28	5,056,274.43	3,912,617.85	2,733,329.85	1,179,288.00
21,472,896.22	6,659,911.55	14,812,984.67	2,608,019.82	12,204,964.85
9,072,907.11	3,659,559.79	5,413,347.32	1,604,430.07	3,808,917.25
14,243,509.44	4,917,798.02	9,325,801.42	2,794,892.96	6,530,908.46
14,823,810.89	6,725,900.61	8,097,910.28	2,700,212.57	5,397,697.71
4,167,777.81	1,718,478.82	2,449,298.99	788,612.24	1,660,686.75
25,268,613.22	8,891,941.65	16,376,671.57	2,864,596.61	13,512,074.96
6,644,774.13	2,428,124.19	4,216,649.94	1,410,982.40	2,805,667.54

TABLE 8

Name of Company	In Force December 31st Last Year	Written or Renewed During the Year
Philadelphia Fire and Marine Ins. Co.	9,866,674.22	7,185,409.65
Phoenix Ins. Co.	46,046,315.99	P28,201,308.42
Pilot Reinsurance Co. of N. Y.	974,693.33	2,088,452.46
Potomac Ins. Co.	2,295,467.19	P2,881,990.70
Preferred Risk Fire Ins. Co.	720,778.10	858,523.60
Presidential Fire and Marine Ins. Co.	1,191,613.27	1,453,214.64
Providence Washington Ins. Co.	13,485,449.34	12,105,145.53
Queen Ins. Co. of America	21,136,765.83	16,264,644.28
Reliable Fire Ins. Co.	954,727.19	516,073.34
Reliance Ins. Co.	5,177,915.44	P3,811,890.72
Republic Fire Ins. Co.	4,565,507.53	P2,204,416.39
Retailers Fire Ins. Co.	587,610.75	P574,052.94
Rhode Island Ins. Co.	10,247,123.47	P6,578,868.04
Richmond Ins. Co. of N. Y.	2,755,810.63	P2,825,712.65
Rocky Mt. Fire Ins. Co.	717,473.36	P273,979.61
Rossia Ins. Co. of America	17,577,910.10	P16,936,424.69
Safeguard Ins. Co. of N. Y.	2,180,092.41	1,331,312.57
St. Paul Fire and Marine Ins. Co.	27,074,154.92	P24,667,133.75
Savannah Fire Ins. Co.	497,264.75	P972,698.25
Security Ins. Co.	13,927,945.68	P10,623,687.51
Sentinel Fire Ins. Co.	1,204,618.37	P2,290,737.60
South Carolina Ins. Co.	537,776.88	745,071.75
Southern Home Ins. Co.	1,974,752.13	P2,539,577.31
Springfield Fire & Marine Ins. Co.	33,771,336.54	26,731,969.62
Standard American Fire Ins. Co. ¹	3,443,803.36	P2,357,838.90
Standard Fire Ins. Co.	9,082,211.69	P5,492,906.13
Star Ins. Co. of America		
Stuyvesant Ins. Co. ^k		
Superior Fire Ins. Co.	9,331,006.28	8,463,530.75
Transcontinental Ins. Co. (a N. Y. Corp'n)	3,323,028.36	4,129,277.59
Travelers Fire Ins. Co.	9,825,497.08	P13,522,011.85
Twin City Fire Ins. Co.	4,009,763.58	P4,556,145.55
United American Ins. Co. of Pa.	1,455,761.77	P964,231.98
United Firemen's Ins. Co.	3,177,294.59	P2,602,478.09
United States Fire Ins. Co.	29,970,407.03	P29,851,940.56
United States Merchants and Shippers Ins. Co.	5,318,994.26	P9,717,074.40
Utah Home Fire Ins. Co.	1,149,802.48	838,571.66
Victory Ins. Co. of Philadelphia	4,592,304.05	P3,238,338.94
Virginia Fire and Marine Ins. Co.	3,653,772.25	2,282,761.32
Westchester Fire Ins. Co.	18,352,441.55	12,968,377.07
Western Fire Ins. Co.	9,854.35	273,555.97
Wheeling Fire Ins. Co.	1,004,957.28	671,878.88
World Fire and Marine Ins. Co.	4,085,893.71	P4,308,700.02
Total Non-Iowa Stock Companies	\$ 1,781,393,552.49	\$ 1,416,226,901.81
Total Iowa Stock and Mutual Companies	21,627,980.46	15,024,188.89
Total Non-Iowa Mutual Companies	67,294,211.33	65,643,636.08
Total United States Branch Companies	379,015,419.86	282,112,027.88
Total All Companies	\$ 2,249,331,164.14	\$ 1,779,066,754.66

¹A New York stock company, not a United States branch.

^kWithdrawn from this state.

¹Consolidated with the Standard Federal Fire Insurance Company.

²Name changed to St. Paul Mutual Insurance Company.

³Assessment company.

⁴Includes excess of original premium over amount received for reinsurance.

Continued

Total	Deduct Expirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums In Force
17,652,083.87	6,333,402.43	10,718,681.44	7,524,658.65	3,194,022.79
74,247,624.41	27,084,859.50	47,162,764.91	22,629,215.21	24,533,549.70
3,063,146.33	1,318,756.93	1,744,389.40		1,744,389.40
5,177,457.89	2,146,393.21	3,031,064.68	785,431.88	2,245,632.80
1,579,301.70	554,736.87	1,024,564.83	123,646.20	900,918.63
2,644,827.91	1,309,679.06	1,335,148.85	299,635.12	1,035,513.73
25,590,594.87	11,660,122.02	13,930,472.85	3,657,575.71	10,272,897.14
37,401,410.11	14,409,335.46	22,992,074.65	4,316,306.39	18,675,768.26
1,470,800.53	441,058.91	1,029,741.62	243,154.28	786,587.34
8,989,806.16	3,224,351.16	5,765,455.00	4,000,872.84	1,764,582.16
6,769,923.92	2,501,857.51	4,268,066.41	2,484,384.17	1,783,682.24
1,161,603.69	534,865.74	626,737.95	626,737.95	
16,825,991.51	6,423,242.83	10,402,748.68	4,764,525.66	5,638,223.02
5,581,523.28	2,243,172.51	3,338,350.77	481,197.30	2,857,153.47
991,452.97	425,775.66	565,677.31	399,370.87	166,306.44
34,514,334.79	16,130,154.09	18,384,180.70	3,013,635.42	15,370,545.28
3,511,404.98	1,215,271.38	2,296,133.60	833,096.87	1,463,036.73
51,741,288.67	22,564,217.03	29,177,071.64	4,185,031.86	24,992,039.78
1,469,963.00	609,686.35	860,276.65	151,346.46	708,930.19
24,551,633.19	9,376,428.11	15,175,205.08	3,921,033.89	11,254,171.19
3,495,355.97	1,200,936.05	2,294,419.92	1,689,686.17	604,733.75
1,282,848.63	617,394.55	665,454.08	75,172.82	590,281.26
4,514,329.44	2,220,286.22	2,294,043.22	1,016,815.90	1,277,227.32
60,502,406.16	23,573,529.22	36,928,876.94	6,601,650.06	30,327,226.88
5,801,642.26	2,013,767.33	3,787,874.93	1,323,969.42	2,463,885.51
14,575,114.82	5,533,995.11	9,041,119.71	4,852,274.68	4,188,845.03
17,794,537.03	5,065,282.92	12,729,254.11	8,548,305.48	4,180,948.63
7,452,305.95	4,001,010.33	3,451,295.62	2,442,879.19	1,008,416.43
23,347,508.93	9,229,330.82	14,118,178.11	693,694.11	13,424,484.00
8,505,909.13	3,802,706.21	4,703,202.92	3,003,776.31	859,426.61
2,419,993.75	781,294.85	1,638,698.90	396,135.91	1,242,562.99
5,779,772.68	2,097,184.78	3,682,587.90	1,182,314.14	2,500,273.76
59,822,347.59	24,492,278.96	35,330,068.63	6,661,913.92	28,668,154.71
15,036,068.66	8,093,981.37	6,942,087.29	2,462,713.20	4,479,374.09
1,988,374.14	813,719.11	1,174,655.03	285,302.94	889,352.09
7,830,642.99	2,815,164.35	5,015,478.64	3,250,806.48	1,764,672.16
5,936,533.57	2,168,742.97	3,767,790.60	1,163,647.69	2,604,142.91
31,320,818.62	12,950,512.12	18,370,306.50	4,055,164.28	14,315,142.22
283,410.32	82,950.46	200,459.86	100,732.67	99,727.19
1,676,836.16	590,627.90	1,086,208.26	163,357.30	922,850.96
8,894,503.73	3,556,181.12	4,838,412.61	2,105,161.39	2,733,251.22
\$ 3,197,620,454.30	\$ 1,290,493,474.80	\$ 1,907,126,979.50	\$ 561,824,249.96	\$ 1,345,302,729.54
36,632,169.35	12,685,543.56	23,946,625.79	4,830,697.75	19,115,928.04
132,937,847.41	60,161,944.74	72,775,902.67	16,732,169.72	56,043,732.95
661,127,447.74	280,671,035.65	380,456,412.09	111,493,946.74	268,962,465.35
\$ 4,028,337,918.80	\$ 1,644,011,908.75	\$ 2,384,325,920.05	\$ 694,881,064.17	\$ 1,689,444,855.88

TABLE 9—FIRE INSURANCE COMPANIES—NET

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
IOWA MUTUAL COMPANIES				
Druggists Mutual Ins. Co. of Iowa	\$ 54,157.33			
Farmers Union Mutual Ins. Co.	76,082.13		\$ 5,440.99	
Iowa Automobile Mutual Ins. Co.	10,098.33		90,352.25	
Iowa Hardware Mutual Ins. Co.	29,596.83			
Iowa Mutual Ins. Co.	390,204.53		44,954.46	
Iowa State Ins. Co. (Mutual)	254,372.44			
Mill Owners Mutual Fire Ins. Co.	283,026.61		1,694.87	
Retail Merchants Mutual Ins. Co.	30,202.50			
Western Grain Dealers Mutual Fire Ins. Co.	89,714.40		454.43	
Total Iowa Mutual Companies	\$ 1,217,455.10		\$ 142,897.00	
IOWA STOCK COMPANIES				
Dubuque Fire and Marine Ins. Co.	\$ 115,475.99			
Inter-Ocean Reinsurance Co.	76,855.76		696.98	
Iowa Fire Ins. Co.	97,034.23		7,136.57	
Iowa National Fire Ins. Co.	130,161.56		2,299.20	
Security Fire Ins. Co.	166,775.39		47,283.45	
Standard Federal Fire Ins. Co.	15,865.31		12,639.03	
Total Iowa Stock Companies	\$ 602,168.24		\$ 70,055.23	
Total Iowa Stock and Mutual Co's.	\$ 1,819,623.34		\$ 212,952.23	
OTHER THAN IOWA MUTUAL COMPANIES				
Allied American Mutual Auto Ins. Co.			\$ 698.62	
American Mutual Ins. Co.	\$ 11,432.10			
Berkshire Mutual Fire Ins. Co.	9,000.31			
Cambridge Mutual Fire Ins. Co.	1,276.07			
Central Manufacturers Mutual Ins. Co.	36,650.07		3,352.80	
Citizens Fund Mutual Fire Ins. Co.	19,004.53			
Farmers Fire Insurance Co.	16,331.08			
Fitchburg Mutual Fire Ins. Co.	7,278.11			
Grain Dealers Nat'l Mut. Fire Ins. Co.	30,171.78		1,291.48	
Hardware Dealers Mutual Ins. Co.	78,532.46		8,675.75	
Implement Dealers Mutual Fire Ins. Co.	1,238.91			
Indiana Lumbermen's Mutual Ins. Co.	968.07			
Lumbermen's Mutual Ins. Co.	4,152.07		7.70	
Lumber Mutual Fire Ins. Co.	1,200.87			
Merrimack Mutual Fire Ins. Co.	7,816.57			
Michigan Millers Mutual Fire Ins. Co.	18,001.89			
Millers Mutual Fire Ins. Ass'n of Illinois	15,078.56			
Millers Mutual Fire Ins. Co. of Texas	17,757.01			
Millers Nat'l Ins. Co.	9,884.98			
Minnesota Implement Mutual Fire Ins. Co.	105,364.85		7,264.08	
National Implement Mutual Ins. Co.	57,117.03		5,227.62	
National Retailers Mutual Ins. Co.	24,782.24		75.96	
Nebraska Hardware Mutual Ins. Co.	4,866.03			
Northwestern Mutual Fire Ass'n	50,190.69		h-807.55	
Ohio Farmers Ins. Co.	3,491.10			
Ohio Hardware Mutual Ins. Co.	12,980.11			
Ohio Millers Mutual Ins. Co.	3,026.60			
Pa. Lumbermen's Mut. Fire Ins. Co.	1,014.05			
Pa. Millers Mutual Fire Ins. Co.	2,577.66			
Retail Druggists Mutual Fire Ins. Co.	13,058.42			
Retail Hardware Mutual Fire Ins. Co.	82,556.78		6,644.65	
St. Paul Mut. Hall & Cyclone Ins. Co. ⁿ				
Security Mutual Fire Ins. Co.	11,889.72			
Tri-State Mutual Grain Dealers Ins. Co.	17,433.51			
Union Fire Ins. Co.	39,850.25			
United Mutual Fire Ins. Co.	28,970.22		92.08	
Total Other Than Iowa Mutual Co's.	\$ 744,945.56		\$ 32,523.19	

PREMIUM INCOME BY CLASSIFICATION—IOWA BUSINESS

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hall	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	\$ 4,812.29					\$ 58,969.62
	36,242.14					117,765.26
	2,104.56				\$ 8,006.69	110,561.83
						29,596.83
	81,306.43				42,185.86	558,651.28
	77,903.66					332,276.10
	16,750.56		\$ 54.29			301,526.33
	4,110.49				2,339.45	36,652.44
	6,459.84					96,628.67
	\$ 220,689.97		\$ 54.29		\$ 52,532.00	\$ 1,642,628.36
	\$ 21,634.07					\$ 137,110.06
	8,191.98	\$ 94,089.21	\$ 2.20			179,836.13
	24,271.20				12,491.63	140,933.63
	39,993.40					172,454.16
	2,484.11				15.00	214,058.84
	\$ 96,574.76	\$ 94,089.21	\$ 2.20		\$ 12,506.63	\$ 875,396.27
	\$ 326,264.73	\$ 94,089.21	\$ 56.49		\$ 65,038.63	\$ 2,518,024.63
						\$ 698.62
	892.58					12,324.68
	594.07					9,594.38
	20.43					1,296.45
	731.04					40,733.84
	329.83					19,334.36
	183.89		\$ 15.76	\$ 4.42		16,535.18
	103.08					7,381.27
	3,337.11		h-226.79			34,573.58
	2,258.44					89,466.65
						1,238.91
	46.88					1,014.95
	328.22					4,487.99
	670.89					1,200.87
						8,487.46
	825.24	22.27	12.58			18,861.98
	1,005.10	17.02	45.40			16,146.08
	690.69					18,447.70
	1,016.01					10,900.99
	2,463.08					115,092.01
	6,411.00					68,756.55
	11.99					24,870.19
						4,866.03
	2,733.43	h-2.71				52,113.86
	63.99		18.04			3,573.13
	406.94					13,387.05
	83.74					3,110.34
						1,014.05
	27.42					2,605.08
						13,058.42
						91,344.59
	2,143.16					959.27
	959.27					12,630.77
	741.05					18,081.46
	647.95					52,669.85
	12,819.60					29,334.86
	272.56					
	\$ 42,818.68	\$ 36.58	\$ h-134.98	\$ 4.42		\$ 820,193.45

TABLE 9

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
UNITED STATES BRANCHES				
Atlas Assurance Co., Ltd.	\$ 21,665.69		\$ 197.12	
Baltica Ins. Co., Ltd.	12,577.34			
British America Assurance Co.	32,910.46		401.09	
British General Ins. Co., Ltd.	h-786.65			
Caledonian Ins. Co.	12,103.08		5,308.99	
Christiania General Ins. Co.	55,016.36			
Commercial Union Assur. Co., Ltd.	49,051.82	\$ 372.15	4,969.01	
Eagle, Star & British Dominions Ins. Co.	23,413.12		5,068.54	
Indemnity Mutual Marine Assur. Co.		5.76	175.39	
Jupiter General Ins. Co., Ltd.	2,221.62		14.87	
Kyodo Fire Ins. Co., Ltd.	4,771.95		82.18	
Law, Union and Rock Ins. Co., Ltd.	6,776.42		16.30	
Liv. and Lon. and Globe Ins. Co., Ltd.	69,562.93	.53	9,549.59	
London and Lancashire Ins. Co., Ltd.	32,359.19		1,584.49	
London and Scottish Assur. Corp'n, Ltd.	h-1,444.14	5.76		
London Assurance Corp'n	25,976.14		3,300.69	
Netherlands Ins. Co.	10,474.30		9,650.51	
New India Assur. Co., Ltd.	3,509.52			
North British & Mercantile Ins. Co.	82,416.45		5,918.48	
Northern Assurance Co.	22,573.80		3,014.57	
Norwich Union Fire Ins. Society	25,125.41		4,491.67	
Palatine Ins. Co.	18,183.13		1,087.52	
Pearl Assurance Co., Ltd.	13,954.42		48.35	
Phoenix Assurance Co.	24,638.72	31.27	595.16	
Prudential Re and Coinsurance Co., Ltd.	57,105.54		474.50	
Prudential Ins. Co. of Great Britain (Located in N. Y.)	11,277.74		18.46	
Reinsurance Co. "Salamandra"	42,097.13		71.33	
Royal Exchange Assurance	1,222.46	2.56		
Royal Insurance Co.	152,256.82	12.80	27,576.67	
Scottish Union and Nat'l Ins. Co.	63,495.28		6,438.09	
Skandia Ins. Co.	15,435.37			
Skandinavia Ins. Co.	17,746.63		30.50	
State Assurance Co., Ltd.	5,828.06		132.51	
Sun Insurance Office	25,782.84	799.37	4,830.93	
Svea Fire and Life Ins. Co.	12,734.51		352.87	
Swiss Reinsurance Co.	59,640.25		10,071.19	
Tokio Marine and Fire Ins. Co.	1,268.66	8.32	58.46	
Union and Phenix Espanol Ins. Co.	7,921.68			
Union Assurance Society, Ltd.	8,108.55		1,357.38	
Union Fire Ins. Co.	h-779.82			
Union Ins. Society of Canton, Ltd.	8,790.88		h-24.23	
Urbaine Fire Ins. Co.	31,922.89		2,211.20	
Western Assurance Co.	36,601.99	2.55	2,268.26	
World Auxiliary Ins. Corp'n, Ltd.	1,451.38			
Total United States Branch Co's	\$ 1,106,959.92	\$ 1,241.07	\$ 111,342.64	
NON-IOWA STOCK COMPANIES				
Aetna Ins. Co.	\$ 234,641.59		\$ 30,223.87	
Agricultural Ins. Co.	56,117.02	\$ 3.84	7,165.26	
Allemanina Fire Ins. Co.	14,207.91			
Alliance Ins. Co.	18,825.79		3,002.05	
American Alliance Ins. Co.	49,151.42		5,173.89	
American Central Ins. Co.	22,093.58		h-11.69	
American Druggists Fire Ins. Co.	5,629.64			
American Eagle Fire Ins. Co.	43,190.32		12,798.67	
American Equitable Assur. Co.	23,027.42			
American Ins. Co.	214,833.86		39,825.88	

Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	\$ 2,451.05		\$ 39.73	\$ 20.75		\$ 24,374.34
	1,012.09		9.44			13,598.87
	3,605.59		38.71	103.30	\$ 52.00	37,111.15
	5,592.23		26.37			h-786.65
	2,864.98		252.49	49.50		20,030.67
\$ 2,211.73	5,043.60		71.77	35.69		58,183.33
1,012.58	1,691.02		h-14.73		503.50	61,755.77
	58.10	\$.07	3.49	8.29		30,661.45
	391.58		17.13	1.46		1,193.73
	2,360.63		10.32	10.87		2,306.44
1,420.59	13,235.93	129.27	132.51	3,461.41		5,264.30
	7,520.30		18.74	40.50		9,174.54
1,009.94	h-468.77		h-1.56			97,492.76
	2,629.54		18.39			41,523.22
218.36	1,032.08					h-898.77
	h-102.85	1.18	.47	139.40		32,143.12
1,164.83	13,210.77		1,167.13	138.07	1,119.12	21,156.89
	6,138.56		39.10	18.04		3,547.72
522.50	3,556.16	23.40	h-36.65	9.55		105,134.85
	2,836.06		h-8.53			32,306.57
	696.87			196.95		33,169.54
	2,904.75		26.82	31.39		22,098.18
	3,304.98		220.18	47.15		14,893.59
	430.54	1.56				28,228.11
6.66	2,254.39	.28	4.33	189.21		61,152.35
444.46	253.25		54.09	33.89		11,028.50
834.04	36,821.45		13.37			44,511.11
	5,389.72	77.97	119.42	21.93	h-2.22	1,936.10
	580.35					217,640.91
	1,426.69		17.06	3.03		75,421.15
	752.30		40.83	8.57		16,065.12
610.02	3,706.50		171.48	15.81		19,391.11
	4,151.50					6,712.87
1,459.36	73.98		3.57	2.10		35,795.33
	h-.64					13,087.38
	1,144.48		23.49	161.25	235.00	74,025.32
						2,868.78
	493.53					7,921.04
1,313.53	1,284.71			h-125.37		11,030.15
	2,733.76		47.90	86.51		h-779.82
449.01	h-110.90		58.78	63.43	110.00	10,448.34
15.01			h-46.15	2.74		35,553.21
\$ 12,692.62	\$ 140,007.86	\$ 233.73	\$ 2,688.28	\$ 4,789.01	\$ 2,017.40	\$ 1,381,972.53
\$ 2,032.76	\$ 47,590.16	\$ 6,954.87	\$ 178.33	\$ 971.95	\$ 1,145.69	\$ 323,739.22
1,149.59	6,454.19		312.65	41.31		71,243.86
	1,759.86		47.02	46.55		16,061.24
1,196.83	2,896.47		28.39	846.57	312.79	27,108.89
443.48	10,321.24	439.74	20.08	17.50		65,567.35
	291.85		15.79	6.00		22,395.53
	6,565.99	2,640.22	145.55	130.08		5,629.64
903.30	3,991.74	7.09	135.89	11.91		66,374.13
3.34	49,254.72	767.53	251.91	99.38	302.55	27,177.39
220.54						305,556.37

TABLE 9

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
American National Fire Ins. Co.	10,668.27			
American Reserve Ins. Co. (a N. Y. Corp'n)	6,753.21		138.54	
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	3,119.88			
Atlantic Fire Ins. Co.	579.74			
Automobile Ins. Co.	34,393.86	584.58	45,394.68	
Baltimore American Ins. Co. of N. Y.	9,217.72		h-101.02	
Bankers & Shippers Ins. Co. of N. Y.	10,724.17		835.92	
Boston Ins. Co.	56,503.64	525.70	16,933.19	
Buffalo Ins. Co.	26,172.48			
California Ins. Co.	7,069.21		2,310.87	
Camden Fire Ins. Ass'n	46,989.44		1,678.30	
Capital Fire Ins. Co. (a N. H. Corp'n)				
Carolina Ins. Co.	3,112.37		325.99	
Central States Fire Ins. Co.				
Chicago Fire and Marine Ins. Co.	6,774.57		8,020.48	
Citizens Ins. Co.	26,685.23		1,823.77	
City of New York Ins. Co.	26,208.69		3,445.69	
Columbia Fire Ins. Co.	6,651.87		2,680.18	
Columbia Ins. Co.	4,102.98		286.26	
Columbian National Fire Ins. Co.	3,378.02			
Commerce Ins. Co.	5,884.82		9.00	
Commercial Union Fire Ins. Co.	10,005.37		724.10	
Commonwealth Ins. Co. of N. Y.	25,722.89		2,147.00	
Concordia Fire Ins. Co.	52,365.46		4,244.60	
Connecticut Fire Ins. Co.	150,539.20		8,968.21	
Continental Ins. Co.	324,435.96		17,119.48	
County Fire Ins. Co.	7,961.20		98.54	
Detroit Fire and Marine Ins. Co.	26,220.06			
Detroit National Fire Ins. Co.	1,159.47			
Dixie Fire Ins. Co.	5,641.51			
Eagle Fire Co. of N. Y.	2,064.72		210.29	
Eagle Fire Ins. Co.	19,006.27			
East and West Ins. Co. of New Haven	8,507.60			
Employers Fire Ins. Co.	4,142.37		2,928.51	
Equitable Fire and Marine Ins. Co.	27,758.36		3,037.90	
Equitable Fire Ins. Co.	304.03			
Equity Fire Ins. Co.	9,120.90			
Eureka-Security Fire & Marine Ins. Co.	3,094.31			
Excelsior Ins. Co. of N. Y.	1,599.61			
Export Ins. Co. (a N. Y. Corp'n)				
Federal Ins. Co. (a N. J. Corp'n)	47,331.28	2,017.41	6,662.88	
Federal Union Ins. Co.	4,359.47		506.84	
Fidelity-Phenix Fire Ins. Co.	222,477.37		25,866.77	
Fire Association of Philadelphia	79,582.19	5.76	9,908.95	
Fireman's Fund Ins. Co.	374,014.88	222.86	39,061.64	
Firemans Ins. Co.	72,027.46		8,599.17	
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	9,753.38		h-50.43	
First American Fire Ins. Co.	126,531.13		4,957.30	
Franklin Fire Ins. Co. (a Pa. Corp'n)	57,176.07	142.83	3,499.76	
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	3,089.52		61.16	
General Exchange Ins. Corp'n			125,414.01	
Georgia Home Ins. Co.	4,635.91			
Girard Fire and Marine Ins. Co.	19,981.23		791.75	
Glens Falls Ins. Co.	45,184.08		4,437.69	
Globe and Rutgers Fire Ins. Co.	225,774.01		6,195.92	
Globe Ins. Co. of Pennsylvania	2,172.80			
Granite State Fire Ins. Co.	9,892.57		2,128.75	
Great American Ins. Co.	225,446.18	1,756.19	10,163.85	

-Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hall	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	627.65					11,295.92
	858.93		h-171.39	12.84	h-1.75	7,590.38
	569.50	3.12				3,602.50
	60.95		5.26	1.47		647.42
36,877.21	3,531.91	1.20	7,530.90	47.55		128,361.89
	1,159.33		69.55	12.94	15.00	10,373.52
	669.74		h-14.40			12,215.43
1,367.30	5,764.02	32.54	157.02	16.02		81,299.43
	384.60					26,557.08
	1,155.10					10,535.18
	5,256.41	17.83	87.47	14.57	57.70	54,101.72
	798.00					4,236.36
	506.74		46.86			15,348.65
	5,033.33	2,296.21	73.74	10.31	169.30	36,091.89
721.27	2,737.00		2.01		479.11	33,593.77
	965.66	10.79				10,308.50
	479.91		34.47			4,903.62
	520.83					3,898.85
	661.28		40.60			6,505.70
	1,103.71					12,433.18
1,962.07	4,817.42		322.40		669.00	35,640.78
	6,388.26		70.49	223.91		63,292.72
1,129.74	40,996.54	378.39	719.15	222.96	75.00	203,029.19
1,995.07	105,219.50	13,201.72	86.78	h-251.20		461,807.31
	641.58		5.56			8,707.88
	3,491.42	12.24	21.02	5.09		29,749.83
	121.90		10.52	2.95		1,294.84
	1,702.27					7,343.78
	860.34		27.16	7.66		3,170.17
	1,057.76					20,064.03
	1,565.95					10,073.55
	814.97	.68	h-5.12	h-1.78	20.00	7,890.63
307.59	3,558.91	92.93	2.07	14.78		34,772.54
	5.63					309.66
	84.53					9,205.43
	159.04		10.52	2.94		3,266.81
	194.10		16.26	4.64		1,814.61
1,296.76						1,296.76
942.36	11,105.13	707.92			2,431.28	71,198.26
88.77	827.41	8.08	8.28	216.34		6,105.19
2,156.48	55,130.94	10,561.53	189.45	205.90		316,587.44
1,009.95	7,031.00		103.59	41.77		97,683.21
1,652.17	135,655.78		23.91	86.12		550,717.36
223.96	12,802.13		h-5.43	12.81		93,660.10
	637.39		h-2.49	17.22	h-1.72	10,353.35
8.91	49,891.60		4.74	9.33		181,403.01
4,986.42	6,030.00		711.08	450.01	1,158.73	74,154.90
	375.27		6.59	9.60		3,542.14
						125,414.01
	309.11		15.77	4.43		4,965.22
	3,091.98		h-11.36	h-1.00		23,852.51
932.00	5,764.18		136.14			56,454.09
	38,652.36	745.74	262.09	313.78		271,943.90
	266.30		22.00	6.30		2,467.40
	1,122.34					13,143.66
2,185.42	53,051.10	9,067.91	173.32	39.56		301,873.53

TABLE 9

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
Great Lakes Ins. Co.	5,111.87		6,053.48	
Guaranty Fire Ins. Co. of Providence	10,688.57			
Guardian Fire Assur. Corp'n of N. Y.	19,152.32		25.48	
Hamburg-American Ins. Co.	411.44			
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	21,054.33		12.55	
Hanover Fire Ins. Co.	69,598.55		22,491.16	
Harmonia Fire Ins. Co. (Buffalo)	505.58			
Hartford Fire Ins. Co.	449,208.49		23,919.85	
Henry Clay Fire Ins. Co.	3,560.52			
Home Fire and Marine Ins. Co. of California	17,591.18			
Home Ins. Co.	352,495.82	2,169.55	65,465.58	
Homeland Ins. Co. of America	592.01		131.00	
	8,767.64	352.89		
Hudson Ins. Co.				
Imperial Assurance Co.	8,350.00		147.54	
Importers and Exporters Ins. Co.	23,275.00		5,432.09	
Inter-State Fire Ins. Co.				
Independence Fire Ins. Co.	3,232.69			
Insurance Co. of North America	168,837.71	453.63	25,517.40	
Insurance Co. of the State of Pennsylvania	62,483.50		1,083.75	
International Ins. Co.	47,477.16		15,782.19	
Iroquois Fire Ins. Co.	1,159.47			
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	21,659.00		265.79	
Lumbermen's Ins. Co.	3,604.37		1,126.66	
Maryland Ins. Co. (a Delaware Corp'n)			12,566.79	
Massachusetts Fire and Marine Ins. Co.	12,398.36		287.88	
Mechanics and Traders Ins. Co.	16,392.39		566.41	
Mechanics Ins. Co.	107,162.71		1,223.89	
Mercantile Ins. Co. of America	23,131.91		3,607.00	
Merchants Fire Assur. Corp'n of N. Y.	20,295.79			
Merchants Fire Ins. Co.	8,109.13			
Merchants Ins. Co. in Providence	18,030.37			
Mercury Ins. Co.	10,264.28		10,611.84	
Michigan Fire and Marine Ins. Co.	7,451.40		22.20	
Milwaukee Mechanics Ins. Co.	93,782.43	3.20	3,511.89	
Minneapolis Fire and Marine Ins. Co.				
National American Fire Ins. Co.	12,226.88		19,691.44	
National Ben Franklin Fire Ins. Co.	29,625.30		4,187.10	
National Fire Ins. Co.	276,997.18		144,899.67	
National Liberty Ins. Co. of America	76,465.71		30,085.86	
National Reserve Ins. Co. (an Ill. Corp'n)	56,222.61			
National Security Fire Ins. Co.	24,579.90		13,952.02	
National Union Fire Ins. Co.	102,659.90		73,930.48	
Newark Fire Ins. Co.	21,171.78		4,810.44	
New Brunswick Fire Ins. Co.	8,376.20			
New England Fire Ins. Co.	3,556.09			
New Hampshire Fire Ins. Co.	92,907.24	78.75	11,793.56	
New Jersey Ins. Co. (a N. J. Corp'n)	7,367.52		309.56	
New York Underwriters Ins. Co.	127,809.21		21,252.46	
Niagara Fire Ins. Co.	49,952.17	3.16	3,796.81	
North Carolina Home Ins. Co.	2,732.46			
Northern Ins. Co. of N. Y.	17,754.32		98.36	
North River Ins. Co.	119,805.79	5.76	13,651.00	
North Star Ins. Co.	19,927.67		23.79	
Northwestern Fire and Marine Ins. Co.	129,753.51		15,300.76	
Northwestern National Ins. Co.	62,501.74		61,271.84	
Old Colony Ins. Co.	20,949.30	125.45	5,787.10	

Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	899.02					12,064.37
	850.26		10.20	1.47		11,550.50
	519.83	.39	3.51	46.47		19,748.00
	861.39		5.58			21,983.85
	61.51					472.95
119.44	13,348.34		32.99	65.69		105,656.17
	159.00					664.58
1,559.73	65,461.10	46,988.45	1,279.15	600.50	5,215.75	594,233.02
	627.73					4,188.25
	4,303.15					21,894.33
9,365.50	61,491.00		1,467.10	904.47	3,084.02	496,443.04
	134.45					857.46
77.75	2,911.57	5.79	10.91	4.80		12,131.35
	1,751.78		38.87	36.04		10,324.23
	1,968.02					30,675.11
	164.06					3,396.75
7,596.26	15,474.37	6,954.89	304.27	163.24	3,000.59	228,302.36
198.00	6,829.39					70,594.64
	3,757.57	.59	15.88	155.33		67,156.96
	121.90		10.51	2.95		1,294.83
	2,433.19		120.06	.76	3.72	24,482.52
	424.75					5,155.78
32.50	1,844.44		10.33	86.30		12,566.79
	2,450.52		22.20	11.96		14,659.81
	14,453.52		96.46	23.41		19,443.48
552.34	3,552.54		76.24	148.20	348.95	122,959.99
	1,888.77					31,417.18
	542.45		15.76	4.42		22,184.56
	2,272.64		7.27	1.47		8,671.76
812.49	764.21		92.07			20,311.75
						22,544.89
9.33	892.90		194.36	12.21		8,582.40
563.56	8,366.25		161.83	37.69		106,426.85
	3,259.45	18.30				35,196.07
	5,027.02		11.36	2.51		38,830.57
315.09	82,763.73		86.38	127.21		505,189.26
105.45	8,833.60	82.99	165.27	164.12	240.55	116,143.55
	10,017.06					66,239.67
2,664.78	5,433.40		61.07	10.00		46,701.17
725.84	13,571.88	18,585.45	274.88	332.40		210,080.83
	2,500.91					28,483.13
5.00	1,218.41		56.40			9,656.01
9.33	397.72		112.11	4.83		4,080.08
	8,784.02		67.02	13.63		113,644.22
	256.59					7,933.67
331.00	15,486.09		496.35	606.20		165,981.31
	7,581.74		52.06	136.83		61,522.77
	217.73			16.87		2,967.06
	3,351.53					21,204.21
1,009.94	19,070.08	2.50	99.81	269.35	752.95	154,667.18
	1,057.72	.10	42.78	11.30		21,063.36
	38,191.32	3,926.72				187,172.31
	9,055.60					132,829.18
529.13	2,143.73	17.54	44.40	1.47	77.52	29,675.64

TABLE 2

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
Orient Ins. Co.	25,570.48		611.45	
Pacific Fire Ins. Co.	22,195.95		3,109.81	
Patriotic Ins. Co. of America	5,214.94		3,305.16	
Pennsylvania Fire Ins. Co.	66,847.77		13,123.00	
Peoples National Fire Ins. Co. (a Del. Corp.)	2,506.47			
Philadelphia Fire and Marine Ins. Co.	9,212.28		1,501.02	
Phoenix Ins. Co.	324,059.92	2,131.19	11,308.10	
Pilot Reinsurance Co. of N. Y.	13,767.47			
Potomac Ins. Co.	8,249.18		1,547.86	
Preferred Risk Fire Ins. Co.	4,639.92		110.13	
Presidential Fire and Marine Ins. Co.	h-427.96		115.93	
Providence Washington Ins. Co.	39,266.68		8,534.01	
Queen Ins. Co. of America	56,953.22		13,327.92	
Reliable Fire Ins. Co.	1,425.59			
Reliance Ins. Co.	7,786.08		990.92	
Republic Fire Ins. Co.	22,284.15			
Retailers Fire Ins. Co.				
Rhode Island Ins. Co.	35,286.98			
Richmond Ins. Co. of N. Y.	10,752.68		4,885.23	
Rocky Mt. Fire Ins. Co.	h-302.45			
Rossia Ins. Co. of America	78,268.65		9,588.42	
Safeguard Ins. Co. of N. Y.	9,204.35		347.97	
St. Paul Fire and Marine Ins. Co.	177,600.37	1,289.86	35,038.18	
Savannah Fire Ins. Co.	2,037.79			
Security Ins. Co.	120,487.26	532.90	15,752.28	
Sentinel Fire Ins. Co.	7,994.49			
South Carolina Ins. Co.	1,739.21			
Southern Home Ins. Co.	5,820.81			
Springfield Fire & Marine Ins. Co.	200,283.02		16,003.14	
Standard American Fire Ins. Co.	2,090.76			
Standard Fire Ins. Co.	7,313.93			
Star Ins. Co. of America	13,042.83		1,790.56	
Stuyvesant Ins. Co. ^k				
Superior Fire Ins. Co.	8,606.32		2,263.67	
Transcontinental Ins. Co. (a N. Y. Corp'n)	2,987.69		5,166.96	
Travelers Fire Ins. Co.	57,556.57		21,932.55	
Twin City Fire Ins. Co.	23,119.96		9,492.35	
United American Ins. Co. of Pa.	1,159.47			
United Firemen's Ins. Co.	4,614.99		158.01	
United States Fire Ins. Co.	219,889.54	8.32	20,891.10	
United States Merchants & Shippers Ins. Co.	8,630.24	59.02	350.78	
Utah Home Fire Ins. Co.	2,898.68			
Victory Ins. Co. of Philadelphia	7,697.12		990.92	
Virginia Fire and Marine Ins. Co.	416.38			
Westchester Fire Ins. Co.	48,986.96	532.90	196.74	
Western Fire Ins. Co.	179.80		94.42	
Wheeling Fire Ins. Co.	1,872.29			
World Fire and Marine Ins. Co.	6,308.03		6,785.58	
Total Non-Iowa Stock Companies	\$ 7,740,840.02	\$13,005.75	\$ 1,313,643.32	
Total Iowa Stock and Mutual Co's	1,819,623.34		212,952.23	
Total Non-Iowa Mutual Co's	744,945.56		32,523.19	
Total United States Branch Co's	1,106,959.92	1,241.07	111,342.64	
Total All Companies	\$11,412,368.84	\$14,246.82	\$ 1,670,461.38	

^aRed figure.^bA New York stock company, not a U. S. branch.^cWithdrawn from this state.^dConsolidated with the Standard Federal Fire Insurance Company.^eName changed to St. Paul Mutual Insurance Company.

Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hall	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	6,868.19		17.08	21.65		33,088.85
	1,885.09			.60		27,191.45
	557.62			3.25		9,080.97
1,313.99	11,092.63		63.68	72.75	1,105.60	93,619.42
	116.97		61.57	12.94		2,697.95
5,247.79	963.45		35.41	56.25	1,187.62	18,203.82
1,325.00	99,120.27	380.29	262.29	128.08		438,715.20
	1,017.37		77.21	25.87		14,887.92
	1,210.40	1.75				11,000.19
	376.65	1.80	21.02	5.90		5,155.42
	h-171.51		103.10	h-.73		h-381.17
434.15	6,146.38		80.73	2.95		54,464.90
2,029.37	8,952.91		82.20	35.42	50.00	81,431.04
	121.90		10.52	2.94		1,560.95
	703.10		10.35	4.18		9,494.63
	3,372.56	.20				25,656.91
	4,385.05		80.37	2.94		39,755.34
	821.23			35.25		16,494.39
	h-119.91					h-422.36
18.26	8,211.64		97.59	9.83	h-2.12	96,192.27
	2,534.20		9.47	9.33		12,105.32
21,721.79	53,411.48	5.50	355.04	77.90		289,500.12
	182.84		15.77	4.41		2,240.81
3,028.00	14,226.26		202.65	59.51	10.90	154,299.76
9.33	397.72		112.11	4.83		8,518.48
	182.83		15.77	4.42		1,942.23
	296.20		15.77	4.41		6,137.19
1,316.02	38,588.56	6,954.89	960.49	474.52	1,145.69	266,626.33
	314.78					2,405.54
	877.98		8.66	3.52		8,204.12
266.30	2,482.22	24.24	24.84	649.02		18,280.01
	741.13		h-11.36	h-1.09		11,598.67
1,370.43	207.37		27.32			9,759.77
830.86	7,355.15	106.36	254.69	293.06		88,329.24
	3,928.14	527.22				37,067.67
	121.89		10.52	2.94		1,294.82
	1,079.89		34.47	7.16		5,894.52
1,459.36	40,248.73		164.47	427.15	644.86	299,733.53
2,189.13	1,046.10			45.87		12,321.14
	304.73		26.28	7.36		3,237.05
	703.10		10.35	4.18		9,405.67
	40.96					457.34
148.53	5,981.31	5.19	112.29	25.02		55,988.94
	17.60					291.82
	182.83					2,055.12
32.00	676.66		70.69			13,872.96
\$ 135,115.06	\$ 1,506,835.54	\$ 132,529.43	\$ 20,837.56	\$ 10,458.67	\$ 23,699.28	\$10,896,964.63
	326,264.73	94,089.21	56.49		65,038.63	2,518,024.63
	42,818.68	36.58	h-134.98	4.42		820,193.45
12,692.62	140,007.86	233.73	2,688.28	4,789.01	2,017.40	1,381,972.53
\$ 147,807.68	\$ 2,015,926.81	\$ 226,888.95	\$ 23,447.35	\$ 15,252.10	\$ 90,755.31	\$15,617,155.24

TABLE 10—FIRE INSURANCE COMPANIES

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
IOWA MUTUAL COMPANIES				
Druggists Mutual Ins. Co. of Iowa	\$ 15,453.81			
Farmers Union Mutual Ins. Co.	13,294.78		\$ 210.75	
Iowa Automobile Mutual Ins. Co.	2,032.46		21,631.61	
Iowa Hardware Mutual Ins. Co.	9,667.92			
Iowa Mutual Ins. Co.	195,149.09		16,125.15	
Iowa State Ins. Co. (Mutual)	135,479.07			
Mill Owners Mutual Fire Ins. Co.	80,821.40		211.09	
Retail Merchants Mutual Ins. Co.	20,133.79			
Western Grain Dealers Mutual Fire Ins. Co.	51,781.37			
Total Iowa Mutual Companies	\$ 523,813.69		\$ 38,178.60	
IOWA STOCK COMPANIES				
Dubuque Fire and Marine Ins. Co.	\$ 49,127.60			
Inter-Ocean Reinsurance Co.	26,993.00		77.00	
Iowa Fire Ins. Co.	48,361.95		2,656.81	
Iowa National Fire Ins. Co.	58,693.97		721.55	
Security Fire Ins. Co.	70,403.02			
Standard Federal Fire Ins. Co.	9,771.38		4,939.40	
Total Iowa Stock Companies	\$ 263,350.92		\$ 8,394.76	
Total Iowa Stock and Mutual Co's.	\$ 787,164.61		\$ 46,573.36	
OTHER THAN IOWA MUTUAL COMPANIES				
Allied American Mutual Auto Ins. Co.			\$ 24.50	
American Mutual Ins. Co.	\$ 4,384.03			
Berkshire Mutual Fire Ins. Co.	12,403.82			
Cambridge Mutual Fire Ins. Co.	554.60			
Central Manufacturers Mutual Ins. Co.	15,060.27		282.02	
Citizens Fund Mutual Fire Ins. Co.	11,029.60			
Farmers Fire Ins. Co.	5,555.40			
Fitchburg Mutual Fire Ins. Co.	5,765.68			
Grain Dealers Nat'l Mut. Fire Ins. Co.	7,198.18		60.32	
Hardware Dealers Mutual Ins. Co.	22,873.58		1,306.39	
Implement Dealers Mutual Fire Ins. Co.				
Indiana Lumbermen's Mutual Ins. Co.				
Lumbermen's Mutual Ins. Co.	18.62			
Lumber Mutual Fire Ins. Co.	6.65			
Merrimack Mutual Fire Ins. Co.	7,153.27			
Michigan Millers Mutual Fire Ins. Co.	5,653.36			
Millers Mutual Fire Ins. Ass'n of Illinois	1,953.07			
Millers Mutual Fire Ins. Co. of Texas	2,150.43			
Millers Nat'l Ins. Co.	417.53			
Minnesota Implement Mutual Fire Ins. Co.	27,327.41		704.98	
National Implement Mutual Ins. Co.	9,194.67		118.82	
National Retailers Mutual Ins. Co.	5,803.52		16.00	
Nebraska Hardware Mutual Ins. Co.	2,679.48			
Northwestern Mutual Fire Ass'n	17,986.26		147.54	
Ohio Farmers Ins. Co.	2,075.11			
Ohio Hardware Mutual Ins. Co.	4,884.75			
Ohio Millers Mutual Ins. Co.	3.79		50.45	
Penn. Lumbermen's Mutual Fire Ins. Co.	6.65			
Pennsylvania Millers Mutual Fire Ins. Co.				
Retail Druggists Mutual Fire Ins. Co.	144.26			
Retail Hardware Mutual Fire Ins. Co.	19,681.79		388.82	
St. Paul Mutual Hall & Cyclone Ins. Co. ⁿ				
Security Mutual Fire Ins. Co.	7,436.16			
Tri-State Mutual Grain Dealers Ins. Co.	9,657.74			
Union Fire Ins. Co.	13,308.73			
United Mutual Fire Ins. Co.	4,922.84			
Total Other Than Iowa Mutual Co's.	\$ 227,291.25		\$ 3,099.93	

NET LOSSES PAID BY CLASSIFICATION—IOWA BUSINESS

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
						\$ 15,453.81
	\$ 415.32					13,920.85
	9.09				\$ 3,080.20	26,753.36
	46,433.40				16,807.27	9,067.99
	18,745.14					274,514.9
	550.50					154,224.21
	121.75				518.17	81,582.99
	326.71					20,773.71
						52,108.08
	\$ 66,601.91				\$ 20,405.64	\$ 648,999.84
	\$ 1,129.15					\$ 50,256.75
	772.00	\$ 122,767.25				150,609.25
	2,532.80				\$ 4,487.47	58,039.03
	3,448.33					62,863.85
	6,204.52					76,607.54
	12.25					14,723.03
	\$ 14,099.05	\$ 122,767.25			\$ 4,487.47	\$ 413,099.45
	\$ 80,700.96	\$ 122,767.25			\$ 24,893.11	\$ 1,062,099.29
	\$ 106.83					\$ 24.59
	13.92					4,490.86
						12,417.74
	.23					554.00
	72.15					15,342.52
	5.06		\$.56			11,101.75
	16.80					5,561.02
	360.50					5,782.48
	16.37					7,619.00
						24,196.34
	1.60					20.22
						6.05
						7,153.27
	3.37					5,656.73
	5.39					1,958.46
	4.26					2,154.69
	12.64					430.17
	295.81					28,328.20
	148.51					9,462.00
	1.95					5,821.47
	281.07					2,679.48
						18,414.87
						2,075.11
	150.95					5,035.70
						54.24
						6.65
						144.26
	16.37					20,086.08
	123.95					123.95
	31.76					7,467.92
	129.49					9,787.23
	521.36					13,830.09
	63.48					4,986.32
	\$ 2,383.82		\$.56			\$ 232,775.56

TABLE 19

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
UNITED STATES BRANCHES				
Atlas Assurance Co., Ltd.	\$ 10,972.89		\$ 106.33	
Baltica Ins. Co., Ltd.	8,590.75			
British America Assurance Co.	4,241.17		30.00	
British General Ins. Co., Ltd.	96.78			
Caledonian Ins. Co.	9,593.33		4,669.11	
Christiania General Ins. Co.	34,862.80			
Commercial Union Assurance Co., Ltd.	9,124.59		2,953.60	
Eagle, Star and British Dominions Ins. Co.	7,177.39		2,132.99	
Indemnity Mutual Marine Assur. Co.		\$ 10.49	7.31	
Jupiter General Ins. Co., Ltd.	1,486.01		5.02	
Kyodo Fire Ins. Co., Ltd.	2,133.01		.31	
Law, Union and Rock Ins. Co., Ltd.	2,448.88			
Liverpool and London and Globe Ins. Co., Ltd.	38,902.15		3,379.08	
London and Lancashire Ins. Co., Ltd.	20,718.57		509.38	
London and Scottish Assur. Corp'n, Ltd.	4,326.42	10.49		
London Assurance Corp'n.	10,542.88		1,944.28	
Netherlands Ins. Co.	3,797.26		3,111.72	
New India Assurance Co., Ltd.	6,335.53			
North British & Mercantile Ins. Co.	30,355.51		1,981.50	
Northern Assurance Co.	6,840.56		603.44	
Norwich Union Fire Ins. Society	15,598.02		1,119.27	
Palatine Ins. Co.	6,939.25		946.59	
Pearl Assurance Co., Ltd.	1,037.38			
Phoenix Assur. Co.	11,533.35		694.94	
Prudential Re and Coinsurance Co., Ltd.	27,526.98		471.91	
Prudential Ins. Co. of Great Britain (Located in N. Y.)	8,931.86		190.82	
Reinsurance Co. "Salamandra"	31,838.80		119.45	
Royal Exchange Assurance	51	4.67		
Royal Ins. Co.	62,706.04		6,304.24	
Scottish Union and Nat'l Ins. Co.	26,436.33		1,778.64	
Skandia Ins. Co.	6,295.37			
Skandinavia Ins. Co.	15,999.99			
State Assurance Co., Ltd.	1,350.63		172.13	
Sun Insurance Office	5,166.57	107.97	618.46	
Svea Fire and Life Ins. Co.	2,966.62		36.81	
Swiss Reinsurance Co.	24,573.95		3,360.36	
Tokio Marine and Fire Ins. Co.	1,615.20	15.16	2.44	
Union and Phenix Espanol Ins. Co.	8,042.88		29.25	
Union Assurance Society, Ltd.	4,316.89		218.93	
Union Fire Ins. Co.	4,534.02			
Union Ins. Society of Canton, Ltd.	1,467.76		506.67	
Urbaine Fire Ins. Co.	20,655.12		2,367.97	
Western Assurance Co.	20,647.05	4.67	1,000.38	
World Auxiliary Ins. Corp'n, Ltd.	2,718.90			
Total United States Branch Co's	\$ 525,454.44	\$ 153.45	\$ 41,463.25	
NON-IOWA STOCK COMPANIES				
Aetna Ins. Co.	\$ 108,882.28		\$ 9,787.25	
Agricultural Ins. Co.	22,030.27	\$ 7.00	2,789.90	
Allemanila Fire Ins. Co.	4,260.34			
Alliance Ins. Co.	8,024.11		1,096.87	
American Alliance Ins. Co.	20,945.32		1,659.24	
American Central Ins. Co.	18,063.14		236.72	
American Druggists Fire Ins. Co.	61.30			
American Eagle Fire Ins. Co.	30,496.27		5,034.23	
American Equitable Assurance Co.	2,749.19			
American Ins. Co.	115,340.85		8,728.11	

Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	\$ 81.77					\$ 11,160.99
	39.98					8,630.73
	138.42					4,409.59
						96.78
	50.61					14,313.05
	93.61		\$ 9.54			34,965.95
	587.40					12,675.59
	46.35					9,356.73
\$ 94.25						112.05
	21.46	\$.05	7.96	\$ 15.79		1,536.29
	71.88					2,205.20
	222.97					2,671.85
140.25	1,261.73	77.20	114.70			43,875.11
	301.49					21,529.44
94.24	23.02					4,454.17
	72.34					12,559.00
	99.72					7,008.70
	1.31					6,336.84
357.01	2,227.50		695.01			35,616.53
	316.82					
			76.25			7,837.07
	1,070.22					17,787.51
	347.41					8,233.25
	14.01					1,051.39
	538.83		13.20			12,780.32
	308.33					
			624.42			28,931.64
	84.88					9,207.56
	249.08					32,207.33
38.36	1.12					43.64
	5,024.95		274.81			74,310.04
	313.18	157.85				
	394.91					28,686.00
	43.24					6,600.28
	63.17	38.25				10,043.23
250.63	390.91					1,624.18
						6,534.54
						8,003.43
	233.07		626.90			28,704.28
136.09	25.12					1,794.01
	14.01			189.43		8,275.57
	2,919.45					7,455.27
						4,534.02
1,480.46	10.81					3,465.65
	250.46		87.56	173.64		23,534.73
41.80	138.56				\$ 27.35	21,949.90
	8.26		5.38			2,732.54
\$ 2,633.18	\$ 18,102.36	\$ 273.35	\$ 2,535.73	\$ 378.86	\$ 27.35	\$ 501,021.97
\$ 284.81	\$ 9,288.01	\$ 1,274.08	\$ 605.86		\$ 283.34	\$ 130,405.63
253.53	409.53		24.58			25,514.81
	99.45		.75			4,360.54
406.52	49.00			270.75		10,447.25
177.02	847.81					23,629.39
	564.59					18,864.45
						61.30
86.93	759.25	1,030.12				37,406.80
	239.35					2,988.54
89.22	7,769.43	220.12	6.90			132,154.63

TABLE 10

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
American National Fire Ins. Co.	5,633.11			
American Reserve Ins. Co. (a N. Y. Corp'n)	7,460.15		21.26	
American Union Ins. Co. of N. Y. (a N. Y. Corp'n)	2,471.28			
Atlantic Fire Ins. Co.	324.82			
Automobile Ins. Co.	20,916.90	127.58	16,979.85	
Baltimore American Ins. Co. of N. Y.	1,728.08			
Bankers & Shippers Ins. Co. of N. Y.	4,254.08		244.83	
Boston Ins. Co.	24,664.40		7,507.81	
Buffalo Ins. Co.	10,856.33			
California Ins. Co.	1,303.77		457.93	
Camden Fire Ins. Ass'n	18,418.18		235.14	50.70
Capital Fire Ins. Co. (a N. H. Corp'n)			37.00	
Carolina Ins. Co.	664.80			
Central States Fire Ins. Co.			2,599.18	
Chicago Fire and Marine Ins. Co.	2,263.35			
Citizens Ins. Co.	3,158.79		794.95	
City of N. Y. Ins. Co.	18,416.42		1,061.01	
Columbia Fire Ins. Co.	3,745.93		1,012.20	
Columbia Ins. Co.	1,051.37		28.48	
Columbian National Fire Ins. Co.	3,415.63			
Commerce Ins. Co.	2,121.72			
Commercial Union Fire Ins. Co.	1,394.46		114.78	
Commonwealth Ins. Co. of N. Y.	8,527.06		717.23	
Concordia Fire Ins. Co.	43,346.24		2,235.02	
Connecticut Fire Ins. Co.	125,304.68		1,318.35	
Continental Ins. Co.	183,792.27		4,330.94	
County Fire Ins. Co.	8,755.50		14.47	
Detroit Fire and Marine Ins. Co.	12,042.71			
Detroit National Fire Ins. Co.	640.49			
Dixie Fire Ins. Co.	3,036.23			
Eagle Fire Co. of N. Y.	4,038.93		983.11	
Eagle Fire Ins. Co.	7,025.63			
East and West Ins. Co. of New Haven	2,238.96			
Employers Fire Ins. Co.	7,190.33		1,521.19	
Equitable Fire and Marine Ins. Co.	9,672.56		1,207.48	
Equitable Fire Ins. Co.	4.64			
Equity Fire Ins. Co.	49.53			
Eureka-Security Fire & Marine Ins. Co.	841.68			
Excelsior Ins. Co. of N. Y.	584.60			
Export Ins. Co. (a N. Y. Corp'n)				
Federal Ins. Co. (a N. J. Corp'n)	27,500.07		1,213.08	
Federal Union Ins. Co.	2,431.37		211.19	
Fidelity-Phenix Fire Ins. Co.	108,297.69		12,236.34	
Fire Association of Philadelphia	35,361.33	10.49	7,750.21	
Fireman's Fund Ins. Co.	246,791.12	328.66	14,350.44	
Firemen's Ins. Co.	26,434.81		2,226.59	
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	8,582.83		1,064.41	
First American Fire Ins. Co.	76,784.96		1,208.44	
Franklin Fire Ins. Co. (a Pa. Corp'n)	60,054.06		701.25	
Franklin National Ins. Co. of N. Y. (a N. Y. Corp'n)	876.67		16.61	
General Exchange Ins. Corp'n			46,213.02	
Georgia Home Ins. Co.	980.63			
Girard Fire and Marine Ins. Co.	4,727.61		292.69	
Glens Falls Ins. Co.	25,672.57		1,609.78	
Globe and Rutgers Fire Ins. Co.	115,104.75		1,208.13	
Globe Ins. Co. of Pennsylvania	622.96			
Granite State Fire Ins. Co.	9,836.31		257.45	
Great American Ins. Co.	109,674.39	234.01	1,947.98	

STATISTICS FIRE INSURANCE COMPANIES

-Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hall	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	16.67					5,649.78
	176.63		12.48			7,670.52
	3.81	9.75				2,484.84
	1.52		.22			326.56
8,914.65	318.75		1,714.01			48,971.74
250.59	5.46					1,984.13
	41.57					4,540.48
532.56	583.04		.37			33,287.68
	33.57					10,889.90
	139.55					1,901.25
	106.40		.36			18,810.78
						601.80
	43.23					4,905.76
	702.16	716.18			150.00	5,522.08
311.79	114.23			.75		19,994.20
	47.06					4,805.19
	16.12		417.94			1,513.91
	61.04					3,476.67
	15.51		1.34			2,138.57
	113.46					1,022.70
1,643.60	187.07					11,074.96
	512.70					46,093.96
516.37	5,433.73					132,573.13
139.41	17,432.67	5,150.60				210,845.89
	16.97					8,753.00
	263.64		.75			12,307.10
	2.70		.37			643.56
	190.99					3,227.22
	24.76					5,046.80
	42.38					7,068.01
	29.38					2,268.34
	6.02					8,717.54
12.43	1,536.27					12,428.74
						4.64
						49.53
	3.23		.42			845.33
	1.98		.37			586.95
	2,195.72	235.15			1,057.36	32,201.38
8.77	78.85	4.82	7.17			2,742.17
155.48	8,077.07	4,120.50				132,887.08
94.25	577.12		362.04			44,155.44
251.74	21,422.31		152.64			283,296.91
89.22	282.87		9.00			29,042.49
	80.38					9,727.62
	11,061.92					89,055.32
3,628.88	713.07				494.35	65,591.61
	2.24					895.52
						46,213.02
	4.05		.56			985.24
	141.32					5,161.62
107.06	481.44		270.44			28,141.29
	1,992.77	153.75				118,459.40
	1.27		.37			624.60
	17.87					10,111.63
378.70	8,784.25	1,647.30	140.90			122,807.53

TABLE 10

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
Great Lakes Ins. Co.	1,477.92		2,107.20	
Guaranty Fire Ins. Co. of Providence	3,178.36			
Guardian Fire Assurance Corp'n of N. Y.	7,266.35		27.27	
Hamburg-American Ins. Co.	8,849.56			
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	613.35			
Hanover Fire Ins. Co.	29,240.02		7,608.93	
Harmonia Fire Ins. Co. (Buffalo)	219.53			
Hartford Fire Ins. Co.	152,274.77		11,344.27	
Henry Clay Fire Ins. Co.	1,394.72			
Home Fire and Marine Ins. Co. of California	11,654.32			
Home Ins. Co.	175,347.57		37,130.91	
Homeland Ins. Co. of America				
Hudson Ins. Co.	3,612.36		32.30	
Imperial Assur. Co.	4,658.84		1.25	
Importers and Exporters Ins. Co.	6,814.16		2,468.03	
Inter-State Fire Ins. Co.				
Independence Fire Ins. Co.	20.66			
Insurance Co. of North America	74,384.33	1.07	9,323.41	
Insurance Co. of the State of Pennsylvania	42,311.69		835.96	
International Ins. Co.	21,787.81		3,233.26	
Iroquois Fire Ins. Co.	640.50			
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	7,775.65		492.81	
Lumbermen's Ins. Co.	h-240.11		557.29	
Maryland Ins. Co. (a Delaware Corp'n)			5,483.82	
Massachusetts Fire and Marine Ins. Co.	1,255.62		46.25	
Mechanics and Traders Ins. Co.	4,719.83		192.16	
Mechanics Ins. Co.	32,685.27		211.65	
Mercantile Ins. Co. of America	5,884.35		562.60	
Merchants Fire Assur. Corp'n of N. Y.	5,000.81			
Merchants Fire Ins. Co.	5,051.52			
Merchants Ins. Co. in Providence	6,265.89			
Mercury Ins. Co.	2,643.92		8,579.23	
Michigan Fire and Marine Ins. Co.	1,157.26			
Milwaukee Mechanics Ins. Co.	39,773.62	5.83	733.82	
Minneapolis Fire and Marine Ins. Co.				
National American Fire Ins. Co.	10,354.86		6,627.96	
National Ben Franklin Fire Ins. Co.	11,494.27		2,032.95	
National Fire Ins. Co.	132,786.26		50,792.42	
National Liberty Ins. Co. of America	35,618.42		8,585.20	
National Reserve Ins. Co. (an Ill. Corp'n)	29,060.45			
National Security Fire Ins. Co.	16,015.26		3,702.29	
National Union Fire Ins. Co.	53,254.44		32,407.68	
Newark Fire Ins. Co.	6,060.73		1,289.92	
New Brunswick Fire Ins. Co.	1,592.84			
New England Fire Ins. Co.	44.69			
New Hampshire Fire Ins. Co.	71,567.93		6,333.26	
New Jersey Ins. Co. (a N. J. Corp'n)	2,300.86		250.43	
New York Underwriters Ins. Co.	50,830.09		7,799.10	
Niagara Fire Ins. Co.	25,469.85		767.56	
North Carolina Home Ins. Co.	412.61			
Northern Ins. Co. of N. Y.	8,348.69		92.95	
North River Ins. Co.	47,416.03	10.49	2,558.42	
North Star Ins. Co.	19,152.61		76.24	
Northwestern Fire and Marine Ins. Co.	69,385.76		4,062.05	
Northwestern National Ins. Co.	20,790.41		19,154.15	
Old Colony Ins. Co.	10,647.69		2,732.44	

Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hall	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	53.29					3,638.41
	33.11		.22			3,211.69
	15.67					7,309.29
	11.57					8,861.13
	2.22					615.57
47.58	1,183.87		.56			38,080.96
						219.53
101.39	8,715.85	22,936.90	31.65	21.50	3,848.65	199,274.98
	41.42					1,436.14
	271.77					11,926.09
5,301.47	8,642.86	456.21	15.00		.90	226,894.92
	8.00					8.00
22.76	151.80					8,819.22
	77.33		418.65			5,156.07
						9,282.19
						20.66
1,108.74	81.05	1,274.06			283.34	86,456.00
	853.57					44,001.22
	342.05		3.06			25,426.18
	2.70		.37			643.57
	148.06		7.19			8,423.71
						317.18
	100.15					5,483.82
	268.82					1,402.02
						5,180.81
	1,788.13		h-.80			34,684.25
62.23	108.83				450.00	7,068.01
	108.63					5,109.44
	122.46		.56			5,174.54
	99.88		.22			6,365.99
168.34						11,391.49
	87.17		10.77			1,255.20
54.11	439.24					41,006.62
	149.10	123.12				17,255.04
	359.72		h-.80			13,886.14
154.19	7,068.12					190,800.99
h-341.27	919.41				21.36	44,803.12
	485.26					29,545.71
1,214.95	347.86					21,280.39
17.00	2,010.15	4,605.21				92,294.48
	70.57					7,421.22
	75.37					1,668.21
	1.11					45.80
	1,090.96		6.67			78,998.82
						2,551.29
	844.81		24.30			59,498.30
	177.05		188.43			26,602.89
	1.62					414.23
	37.58					8,479.22
949.84	1,992.61		12.50		870.00	53,809.89
	124.87					19,353.72
	4,306.96	493.50				78,238.27
	629.85					40,574.41
65.00	10.46	24.38	.19			13,480.16

TABLE 10

Name of Company	Fire	Ocean Marine	Motor Vehicles	Air Craft
Orient Ins. Co.	8,931.66		285.40	
Pacific Fire Ins. Co.	4,438.79		1,003.46	
Patriotic Ins. Co. of America	1,527.51		2,016.11	
Pennsylvania Fire Ins. Co.	24,460.60		4,225.26	
Peoples Nat'l Fire Ins. Co. (a Del. Corp'n)	718.99			
Philadelphia Fire and Marine Ins. Co.	4,397.24		548.44	
Phoenix Ins. Co.	183,124.09	234.00	2,426.25	
Pilot Reinsurance Co. of N. Y.	1,252.33			
Potomac Ins. Co.	672.91			
Preferred Risk Fire Ins. Co.	1,280.98			
Presidential Fire and Marine Ins. Co.	14.00		5.42	
Providence Washington Ins. Co.	14,476.69		4,517.97	
Queen Ins. Co. of America	25,366.30		8,626.43	
Reliable Fire Ins. Co.	825.63			
Reliance Ins. Co.	3,648.53		775.02	
Republic Fire Ins. Co.	3,906.20			
Retailers Fire Ins. Co.				
Rhode Island Ins. Co.	16,307.12			
Richmond Ins. Co. of N. Y.	4,865.58		1,775.38	
Rocky Mt. Fire Ins. Co.	1,001.59			
Rossia Ins. Co. of America	36,958.84		3,627.26	
Safeguard Ins. Co. of N. Y.	2,416.99		31.45	
St. Paul Fire & Marine Ins. Co.	87,794.05	112.46	11,275.31	
Savannah Fire Ins. Co.	960.73			
Security Ins. Co.	47,796.97	71.98	4,699.51	
Sentinel Fire Ins. Co.	6,182.46			
South Carolina Ins. Co.	960.73			
Southern Home Ins. Co.	2,757.08			
Springfield Fire & Marine Ins. Co.	83,756.13		7,828.95	
Standard American Fire Ins. Co.	936.07			
Standard Fire Ins. Co.	6,755.40			
Star Ins. Co. of America	7,294.16		633.59	
Stuyvesant Ins. Co.				
Superior Fire Ins. Co.	1,393.54		423.18	
Transcontinental Ins. Co. (a N. Y. Corp'n)	1,014.05		873.26	
Travelers Fire Ins. Co.	29,129.38		5,408.01	
Twin City Fire Ins. Co.	17,747.14		3,107.61	
United American Ins. Co. of Pa.	640.48			
United Firemen's Ins. Co.	714.55		660.67	
United States Fire Ins. Co.	140,325.20	15.16	8,482.86	
United States Merchants & Shippers Ins. Co.	605.48	22.15	14.63	
Utah Home Fire Ins. Co.	1,601.22			
Victory Ins. Co. of Philadelphia	4,066.16		775.01	
Virginia Fire and Marine Ins. Co.				
Westchester Fire Ins. Co.	28,539.21			
Western Fire Ins. Co.				
Wheeling Fire Ins. Co.	1,052.98			
World Fire and Marine Ins. Co.	8,180.32		3,913.81	
Total Non-Iowa Stock Companies	\$ 3,843,564.10	\$ 1,180.88	\$ 483,509.33	\$ 50.70
Total Iowa Stock and Mutual Co's	787,164.61		46,573.36	
Total Non-Iowa Mutual Co's	227,291.25		3,099.93	
Total United States Branch Co's	525,454.44	153.45	41,463.25	
Total All Companies	\$ 5,383,474.40	\$ 1,334.33	\$ 574,645.87	\$ 50.70

Red figure.

A New York stock Company, not a U. S. branch.

Withdrawn from this state.

Consolidated with the Standard Federal Fire Insurance Company.

Name changed to St. Paul Mutual Insurance Company.

Continued

Inland Navigation and Transportation	Tornado, Windstorm and Cyclone	Hail	Sprinkler Leakage	Riot, Civil Commotion and Explosion	All Other	Total
	842.08					10,059.14
	69.84					5,512.09
	3.14					3,546.76
142.91	1,083.71				500.00	30,412.48
	254.67		1.72			975.38
3,575.03	74.69					8,595.40
443.89	8,940.19		176.13			195,344.55
	6.70					1,252.33
	5.40		.75			679.61
						1,287.13
						19.42
	378.19		.43			19,373.28
	663.67		143.38			34,799.78
	2.70		.37			828.70
	57.70		36.21			4,517.46
	21.41					3,927.61
	333.47					10,640.59
	444.61					7,085.57
	43.40					1,044.99
	833.29		49.0			41,468.40
	143.96					2,592.40
5,106.62	7,357.58		282.7			111,928.24
	25.53		.5			986.82
234.31	1,239.90		5.5			54,148.34
						6,182.46
	4.05		.56			905.34
	9.68		.56			2,767.32
232.38	4,538.57	1,274.06	170.88		283.34	98,084.31
	29.32					936.07
						6,784.72
26.29	236.57	14.46	21.51			8,226.58
	13.83		.80			1,802.09
313.31	1.71					2,202.33
73.73	138.44					34,749.56
	381.78	100.00				21,336.53
	2.70		.37			643.55
	16.69		417.94			1,809.85
136.09	7,725.20		25.00		261.00	156,970.51
						852.81
198.94	11.61					1,608.90
	6.75		.93			4,935.07
	57.70		36.20			
	307.67					28,846.88
	4.04					1,057.02
						12,094.13
\$ 37,843.36	\$ 184,878.78	\$ 45,864.27	\$ 5,818.09	\$ 293.00	\$ 8,503.64	\$ 4,611,506.15
	80,700.96	122,767.25			24,893.11	1,062,099.29
	2,383.82		.56			232,775.56
2,633.18	18,102.36	273.35	2,535.73	378.86	27.35	591,021.97
\$ 40,476.54	\$ 286,065.92	\$ 168,904.87	\$ 8,354.38	\$ 671.86	\$ 33,424.10	\$ 6,497,402.97

TABLE 11—FIRE INSURANCE COMPANIES—GENERAL IOWA BUSINESS, 1927

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
IOWA MUTUAL COMPANIES							
Druggists Mutual Ins. Co. of Iowa	\$ 14,841,967.00	\$ 8,014,644.00	\$ 142,425.64	\$ 58,969.62	\$ 25,474.30	\$ 15,453.81	\$ 15,367.44
Farmers Union Mutual Ins. Co.	10,342,192.00	6,407,979.00	128,641.08	117,765.26	18,164.32	13,920.85	18,070.85
Iowa Automobile Mutual Ins. Co.	26,876,953.00	19,405,847.00	157,786.33	110,561.83	35,181.09	26,753.36	25,803.83
Iowa Hardware Mutual Ins. Co.	8,613,814.00	1,866,513.39	133,001.05	29,596.83	28,968.11	9,667.92	11,360.45
Iowa Mutual Ins. Co.	132,405,370.00	107,950,981.00	665,686.43	558,651.28	324,194.61	274,514.91	282,880.79
Iowa State Ins. Co. (Mutual)	52,637,707.00	16,037,042.00	578,033.85	332,276.10	209,522.91	154,224.21	150,631.95
Mill Owners Mutual Fire Ins. Co.	51,683,091.00	5,597,172.00	433,105.60	301,526.33	96,586.66	81,582.99	84,345.07
Retail Merchants Mutual Ins. Co.	8,765,111.00	3,232,050.00	96,916.47	36,652.44	11,480.92	20,773.71	29,591.55
Western Grain Dealers Mutual Fire Ins. Co.	17,133,748.00	9,521,551.00	176,275.81	96,628.67	79,452.21	52,108.08	55,387.83
Total Iowa Mutual Companies	\$ 322,699,953.00	\$ 178,033,779.39	\$ 2,511,872.26	\$ 1,642,628.36	\$ 829,025.13	\$ 648,990.84	\$ 673,448.76
IOWA STOCK COMPANIES							
Dubuque Fire and Marine Ins. Co.	\$ 28,974,628.00	\$ 18,412,160.00	\$ 214,106.41	\$ 137,110.06	\$ 83,956.49	\$ 50,256.75	\$ 50,171.40
Inter-Ocean Reinsurance Co.	18,638,519.00	11,800,217.00	351,062.23	179,836.13	150,781.25	150,609.25	146,050.69
Iowa Fire Ins. Co.	19,039,724.00	12,917,677.00	199,865.06	140,933.63	64,396.91	58,039.03	60,508.09
Iowa National Fire Ins. Co.	30,694,379.00	20,175,569.04	272,334.06	172,454.16	87,577.02	62,863.85	62,790.29
Security Fire Ins. Co.	39,281,532.00	25,027,928.00	352,116.27	214,058.84	105,720.69	76,607.54	73,678.52
Standard Federal Fire Ins. Co.	7,735,331.00	3,959,806.00	56,696.26	31,003.45	24,706.28	14,723.03	16,529.28
Total Iowa Stock Companies	\$ 144,484,113.00	\$ 92,293,357.04	\$ 1,446,180.29	\$ 875,396.27	\$ 517,138.64	\$ 413,099.45	\$ 409,728.27
Total Iowa Stock and Mutual Companies	\$ 467,184,066.00	\$ 270,327,136.43	\$ 3,958,052.55	\$ 2,518,024.63	\$ 1,346,163.77	\$ 1,062,090.29	\$ 1,083,177.03
OTHER THAN IOWA MUTUAL COMPANIES							
Allied American Mutual Auto Ins. Co.	56,815.00	49,855.00	761.59	698.62	24.59	24.59	24.59
American Mutual Ins. Co.	2,311,305.00	1,413,842.00	19,976.88	12,324.68	9,648.38	4,490.86	4,540.86
Berkshire Mutual Fire Ins. Co.	1,302,143.00	993,071.00	11,662.22	9,594.38	12,492.03	12,417.74	11,775.92
Cambridge Mutual Fire Ins. Co.	157,931.00	146,981.00	1,442.16	1,296.45	554.60	554.60	492.60
Central Manufacturers Mut. Ins. Co.	5,879,761.00	4,458,087.00	57,851.93	40,733.84	15,524.63	15,342.52	22,123.69
Citizens Fund Mutual Fire Ins. Co.	2,135,347.00	1,804,965.00	22,384.50	19,334.36	11,498.71	11,101.75	8,579.44
Farmers Fire Ins. Co.	2,810,102.00	1,559,694.00	26,854.13	16,585.18	10,815.48	5,561.02	13,724.68
Fitchburg Mutual Fire Ins. Co.	743,641.00	345,490.00	9,083.99	7,381.27	6,961.83	5,782.48	5,779.60
Grain Dealers National Mut. Fire Ins. Co.	7,785,064.00	831,968.00	49,852.07	34,673.58	7,716.42	7,619.00	7,719.60
Hardware Dealers Mutual Ins. Co.	10,253,906.00	7,715,004.00	116,328.84	89,466.65	29,258.05	24,196.34	28,148.27
Implement Dealers Mutual Fire Ins. Co.	125,066.00	73,550.00	1,833.98	1,238.91			
Indiana Lumbermen's Mutual Ins. Co.	100,250.00	92,750.00	1,064.58	1,014.95			4,750.00
Lumbermen's Mutual Ins. Co.	1,523,078.00	829,020.00	6,356.33	4,487.99	20.22	20.22	3,107.42
Lumber Mutual Fire Ins. Co.	109,890.00	106,890.00	1,214.20	1,200.87	6.65	6.65	3,514.95
Merrimack Mutual Fire Ins. Co.	1,435,442.00	881,370.00	12,926.53	8,487.46	7,762.70	7,153.27	6,201.20
Michigan Millers Mutual Fire Ins. Co.	6,182,350.00	2,031,049.00	28,323.10	18,861.98	5,845.94	5,656.73	9,116.30
Millers Mutual Fire Ins. Ass'n of Illinois	2,015,995.00	877,730.00	18,870.18	16,146.08	1,958.46	1,958.46	2,833.61
Millers Mutual Fire Ins. Co. of Texas	2,746,727.00	2,220,986.00	22,131.63	18,447.70	2,154.69	2,154.69	2,251.78
Millers National Ins. Co.	2,989,954.00	1,292,885.00	26,851.39	19,900.99	588.42	490.17	389.10
Minnesota Implement Mutual Fire Ins. Co.	12,884,130.00	9,241,475.00	157,558.19	115,092.01	37,846.95	28,328.20	69,016.58
National Implement Mutual Ins. Co.	11,609,289.00	6,739,126.00	132,007.06	68,756.55	26,441.97	9,462.00	34,757.50
National Retailers Mutual Ins. Co.	3,550,500.00	1,789,500.00	39,233.35	24,870.19	7,683.58	5,821.47	19,470.25
Nebraska Hardware Mutual Ins. Co.	520,319.00	397,513.00	6,203.26	4,866.03	2,680.28	2,679.48	2,903.44
Northwestern Mutual Fire Ass'n	7,642,342.00	5,742,342.00	64,840.81	52,113.86	18,421.37	18,414.87	16,485.86
Ohio Farmers Ins. Co.	854,906.00	567,488.00	5,523.12	3,573.13	2,125.91	2,075.11	2,381.69
Ohio Hardware Mutual Ins. Co.	1,496,182.00	936,649.00	21,206.19	13,387.05	5,273.09	5,035.70	14,063.24
Ohio Millers Mutual Ins. Co.	612,988.00	402,883.00	3,988.32	3,110.34	54.24	54.24	5,054.24
Pennsylvania Lumbermen's Mut. Fire Ins. Co.	94,566.00	89,066.00	1,022.25	1,014.05	6.65	6.65	3,514.95
Pennsylvania Millers Mutual Fire Ins. Co.	513,793.00	371,798.00	3,658.99	2,665.08			180.00
Retail Druggists Mutual Fire Ins. Co.	1,089,750.00	956,150.00	14,348.76	13,058.42	144.26	144.26	3,644.26
Retail Hardware Mutual Fire Ins. Co.	9,578,804.00	7,426,518.00	115,816.67	91,344.59	24,911.28	20,086.98	13,956.81
St. Paul Mutual Hail & Cyclone Ins. Co.	141,525.00	141,525.00	959.27	959.27	123.95	123.95	123.95
Security Mutual Fire Ins. Co.	1,609,021.00	1,191,700.00	16,627.11	12,630.77	7,467.92	7,467.92	7,507.33
Tri-State Mutual Grain Dealers Ins. Co.	2,012,715.00	1,088,329.00	26,071.81	18,081.46	10,853.13	9,787.23	9,787.23
Union Fire Ins. Co.	5,686,892.00	5,708,204.00	77,902.90	52,609.85	18,949.80	13,830.09	13,949.65
United Mutual Fire Ins. Co.	3,442,695.00	2,710,254.00	36,841.41	29,334.86	4,986.32	4,986.32	7,477.73
Total Other Than Iowa Mutual Companies	\$ 117,047,774.00	\$ 73,226,397.00	\$ 1,159,580.70	\$ 820,193.45	\$ 290,802.45	\$ 232,775.56	\$ 249,569.42
UNITED STATES BRANCHES							
Atlas Assurance Co., Ltd.	7,797,052.00	3,581,720.00	47,327.72	24,374.34	14,228.17	11,160.99	11,868.99
Baltica Insurance Co., Ltd.	2,566,504.00	1,705,919.00	20,194.84	13,598.87	10,039.78	8,630.73	9,240.73
British America Assurance Co.	8,838,130.00	6,845,941.00	47,183.62	37,111.15	5,310.85	4,409.59	8,267.59
British General Ins. Co., Ltd.	2,600.00	1,167,720.00	30.29	786.65	127.55	96.78	95.42
Caledonian Ins. Co.	4,840,929.00	2,771,133.00	30,589.36	20,039.67	16,868.36	14,313.05	14,095.99
Christiania General Ins. Co.	9,540,838.00	7,532,752.00	71,533.33	58,183.33	34,965.95	34,965.95	24,595.00
Commercial Union Assur. Co., Ltd.	32,484,174.00	27,932,194.00	86,978.26	61,755.77	12,960.54	12,675.59	15,644.59
Eagle, Star and British Dominions Ins. Co.	9,590,354.00	3,762,922.00	60,892.09	30,661.45	13,440.68	9,356.73	9,955.04
Indemnity Mutual Marine Assur. Co.	1,057,797.00	1,041,660.00	1,328.98	1,193.73	112.05	112.05	135.05
Jupiter General Ins. Co., Ltd.	485,618.00	281,528.00	3,315.85	2,306.44	1,536.29	1,536.29	945.37

REPORT OF IOWA INSURANCE DEPARTMENT

TABLE 11—Continued

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
Kyodo Fire Ins. Co., Ltd.	1,145,792.00	847,421.00	6,714.96	5,264.30	2,205.20	2,205.20	2,431.90
Law, Union and Rock Ins. Co., Ltd.	2,530,812.00	1,678,049.00	13,887.78	9,174.54	3,406.29	2,671.85	3,281.07
Liverpool and London and Globe Ins. Co., Ltd.	54,902,917.00	20,108,507.00	204,511.87	97,492.76	74,657.86	43,875.11	46,739.11
London and Lancashire Ins. Co., Ltd.	11,697,121.00	7,385,646.00	70,358.62	41,523.22	31,305.07	21,529.44	22,051.11
London and Scottish Assur. Corp'n, Ltd.	2,254,862.00	50,273.00	7,742.62	1898.77	4,926.76	4,454.17	3,960.17
London Assurance Corp'n	10,292,042.00	5,086,763.00	59,460.16	32,143.12	17,474.55	12,559.00	14,932.00
Netherlands Insurance Co.	14,367,943.00	3,042,931.00	96,779.54	21,156.89	28,074.66	7,008.76	10,460.13
New India Assurance Co., Ltd.	431,142.00	234,416.00	3,726.69	3,547.72	6,336.84	6,336.84	6,903.18
North British & Mercantile Ins. Co.	21,085,478.00	12,504,494.00	147,477.00	105,134.85	46,832.21	35,616.53	35,216.53
Northern Assurance Co.	9,479,012.00	4,756,832.00	60,385.19	32,306.57	10,377.53	7,837.07	9,186.07
Norwich Union Fire Ins. Co. Society	7,592,164.00	4,704,759.00	53,324.31	33,169.54	12,606.90	17,787.51	17,283.51
Palatine Insurance Co.	4,752,114.00	3,524,860.00	27,556.53	22,098.18	8,682.78	8,233.25	6,090.25
Pearl Assurance Co., Ltd.	3,568,006.00	3,032,028.00	17,575.38	14,893.59	1,052.50	1,051.59	1,125.54
Phoenix Assur. Co.	8,201,972.00	4,488,054.00	45,941.84	28,228.11	19,711.64	12,780.32	12,190.32
Prudential Re and Coinsurance Co., Ltd.	11,878,890.00	9,167,599.00	74,773.51	61,152.35	28,957.37	28,957.37	29,450.32
Prudential Ins. Co. of Great Britain (Located in N. Y.)	2,809,300.00	1,640,017.00	15,916.57	11,928.50	9,207.56	9,207.56	11,430.56
Reinsurance Co. "Salamandra"	10,497,471.00	5,836,585.00	73,346.28	44,511.11	41,531.73	32,207.33	31,914.70
Royal Exchange Assurance	1,307,784.00	1,070,255.00	2,241.74	1,936.10	80.02	43.64	75.64
Royal Insurance Company	54,272,240.00	38,803,903.00	319,391.62	217,640.91	84,049.21	74,310.04	80,877.04
Scottish Union and Nat'l Ins. Co.	15,352,655.00	9,429,795.00	117,326.54	75,421.15	49,106.35	28,686.00	29,063.73
Skandia Ins. Co.	3,980,422.00	1,550,799.00	29,280.85	16,065.12	6,690.28	6,690.28	6,655.28
Skandinavisk Ins. Co.	6,801,158.00	2,434,451.00	49,532.45	19,391.11	24,967.11	16,043.23	14,838.07
State Assurance Co., Ltd.	1,364,214.00	5,502,058.00	11,342.86	6,712.87	3,250.61	1,624.18	1,388.08
Sun Insurance Office	9,958,833.00	5,802,565.00	56,069.79	35,795.33	10,207.62	6,534.54	7,289.52
Svea Fire and Life Ins. Co.	2,976,509.00	1,717,450.00	19,696.71	13,087.38	4,210.22	3,003.43	3,212.33
Swiss Reinsurance Co.	14,235,984.00	11,582,884.00	87,622.00	74,025.32	29,310.86	28,794.28	30,441.50
Tokio Marine and Fire Ins. Co.	2,287,563.00	1,650,815.00	5,240.22	2,868.78	2,545.64	1,794.01	9,206.01
Union and Phenix Espanol Ins. Co.	2,339,053.00	741,677.00	15,817.98	7,921.04	8,275.57	8,275.57	5,889.95
Union Assurance Society, Ltd.	2,183,061.00	1,852,869.00	13,230.24	11,030.15	7,494.87	7,455.27	7,307.27
Union Fire Ins. Co.	474,533.00	203,703.00	3,655.85	1,779.82	6,208.79	4,534.02	3,942.04
Union Ins. Society of Canton, Ltd.	1,784,348.00	3,829,650.00	9,245.92	10,448.34	8,801.68	3,465.65	9,015.36
Urbane Fire Ins. Co.	8,745,194.00	4,209,435.00	58,217.83	35,553.21	17,240.00	23,534.73	18,760.56

STATISTICS FIRE INSURANCE COMPANIES

Western Assurance Co.	9,982,723.00	6,457,589.00	57,872.22	42,287.78	24,242.31	21,949.00	27,003.90
World Auxiliary Ins. Corp'n, Ltd.	3,683,899.00	1,199,007.00	21,112.21	1,312.08	5,465.12	2,732.54	2,782.09
Total United States Branch Companies	\$ 390,840,168.00	\$ 234,510,938.00	\$ 2,225,779.22	\$ 1,381,972.53	\$ 749,144.02	\$ 591,021.97	\$ 603,791.70
Non-Iowa Stock Companies							
Aetna Ins. Co.	\$ 68,654,866.00	\$ 54,057,171.00	\$ 409,432.98	\$ 323,739.22	\$ 132,037.35	\$ 130,405.63	\$ 154,828.63
Agricultural Ins. Co.	12,636,300.00	8,532,900.00	102,951.77	71,243.86	33,911.39	25,514.81	25,031.40
Alleghenia Fire Ins. Co.	4,108,963.00	2,090,277.00	25,137.98	16,061.34	5,267.50	4,360.54	4,337.14
Alliance Ins. Co.	6,666,329.00	4,523,063.00	35,068.59	27,108.89	11,157.35	10,447.25	10,842.61
American Alliance Ins. Co.	10,144,760.00	8,249,984.00	75,839.65	65,567.35	23,844.05	23,629.39	17,556.39
American Central Ins. Co.	6,676,290.00	2,103,113.00	44,152.40	22,335.53	18,865.27	18,864.45	17,514.73
American Drugists Fire Ins. Co.	768,187.00	525,787.00	8,032.77	5,029.64	69.54	61.30	61.30
American Eagle Fire Ins. Co.	18,271,123.00	16,052,849.00	81,626.49	66,374.13	38,757.19	37,406.89	24,001.09
American Equitable Assurance Co.	4,821,025.00	3,557,611.00	30,212.22	27,177.39	3,140.47	2,988.54	4,308.00
American Ins. Co.	55,953,027.00	36,986,767.00	425,781.23	305,556.37	169,081.89	132,154.63	134,903.53
American National Fire Ins. Co.	258,979,900.00	108,811,700.00	25,505.58	11,295.92	9,597.44	5,649.78	6,657.78
American Reserve Ins. Co. (a N. Y. Corp'n)	7,217,902.00	371,857.00	48,866.26	7,590.38	17,735.32	7,670.52	7,504.52
American Union Ins. Co. of N. Y. (a N. Y. Corp.)	1,230,752.00	575,257.00	8,344.62	3,692.50	5,327.91	2,484.84	1,994.84
Atlantic Fire Ins. Co.	136,834.00	99,810.00	840.91	647.42	328.42	326.56	449.10
Automobile Ins. Co.	90,185,368.00	48,313,152.00	183,118.89	128,361.89	58,477.56	48,971.74	54,019.69
Baltimore American Ins. Co. of N. Y.	2,593,795.00	1,810,507.00	15,006.09	10,373.52	2,384.13	1,984.13	1,907.13
Bankers & Shippers Ins. Co. of N. Y.	3,258,700.00	1,430,259.00	19,463.34	19,215.43	6,710.56	4,540.48	4,412.48
Boston Ins. Co.	16,121,023.00	9,619,315.00	123,840.52	81,239.43	41,000.68	33,287.68	32,209.72
Buffalo Ins. Co.	4,594,617.00	3,046,977.00	39,756.45	26,557.08	14,120.63	10,889.90	11,352.89
California Ins. Co.	3,414,418.00	2,309,198.00	15,465.68	10,535.18	2,124.30	1,901.25	1,804.25
Camden Fire Ins. Ass'n	10,798,596.00	6,806,426.00	78,607.71	54,101.72	23,609.53	18,810.73	21,976.73
Capital Fire Ins. Co. (a N. H. Corp'n)	130,725.00		1,176.75	4,296.36	601.80	601.80	437.80
Caroline Ins. Co.	741,514.00	643,881.00	5,328.48	4,903.62	4,882.16		
Central States Fire Ins. Co.	1,812,925.00		11,131.58	15,348.65	5,906.59	4,903.76	5,019.61
Chicago Fire and Marine Ins. Co.	3,035,106.00	1,872,866.00	20,105.31	36,091.89	5,639.37	5,522.08	8,399.18
Citizens Ins. Co.	6,424,501.00	5,107,379.00	42,343.22	33,593.77	21,032.09	19,904.20	11,850.09
City of N. Y. Ins. Co.	7,785,515.00	662,116.00	39,504.73	10,308.50	15,565.91	4,805.19	7,969.92
Columbia Fire Ins. Co.	2,602,523.00	1,317,879.00	18,683.97	10,308.50			
Columbia Ins. Co.	1,136,592.00	714,746.00	8,873.51	4,903.62	3,339.80	1,513.91	1,486.91
Columbian National Fire Ins. Co.	839,826.00	545,324.00	5,730.41	3,898.85	4,395.22	3,476.67	2,783.67
Commerce Ins. Co.	1,812,976.00	1,248,960.00	9,325.29	6,595.70	2,144.97	2,138.57	2,523.57
Commercial Union Fire Ins. Co.	2,193,339.00	1,742,262.00	15,097.33	12,433.18	1,701.03	1,622.70	1,676.70
Commonwealth Ins. Co. of N. Y.	5,632,314.00	4,366,976.00	46,546.93	35,640.78	12,461.85	11,074.96	9,719.96
Concordia Fire Ins. Co.	11,357,428.00	7,517,881.00	85,915.63	63,292.72	69,963.23	46,063.96	44,078.10
Connecticut Fire Ins. Co.	30,805,639.00	24,937,192.00	245,818.95	203,029.19	138,108.89	132,573.13	130,884.70

TABLE 11—Continued

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
Continental Ins. Co.	93,667,987.00	76,859,697.00	586,589.82	461,807.31	227,212.14	210,845.89	215,863.42
County Fire Ins. Co.	1,674,489.00	1,124,112.00	12,053.46	8,707.88	16,263.58	8,753.00	8,564.69
Detroit Fire and Marine Ins. Co.	5,973,848.00	3,842,621.00	49,545.48	29,749.83	16,764.45	12,307.10	14,070.31
Detroit National Fire Ins. Co.	273,666.00	199,619.00	1,681.83	1,294.84	647.28	643.56	744.74
Dixie Fire Ins. Co.	910,529.00	826,847.00	7,782.24	7,343.78	3,227.22	3,227.22	3,483.03
Eagle Fire Co. of N. Y.	2,050,433.00	772,438.00	14,837.59	3,170.17	12,631.78	5,046.80	3,755.80
Eagle Fire Ins. Co.	5,895,391.00	2,355,888.00	43,453.50	20,064.03	14,331.03	7,068.01	7,941.39
East and West Ins. Co. of New Haven	3,538,493.00	1,511,478.00	23,957.05	10,073.55	6,320.38	2,268.34	2,750.12
Employers Fire Ins. Co.	1,492,142.00	691,735.00	13,548.77	7,899.63	14,571.33	8,717.54	12,518.54
Equitable Fire and Marine Ins. Co.	5,666,291.00	5,150,993.00	37,744.37	34,772.54	12,480.16	12,428.74	15,237.10
Equitable Fire Ins. Co.	73,034.00	63,902.00	402.57	309.66	4.64	4.64	4.64
Equity Fire Ins. Co.	836,700.00	670,700.00	10,329.93	9,205.43	49.53	49.53	49.53
Eureka-Security Fire & Marine Ins. Co.	653,808.00	452,595.00	4,481.68	3,266.81	855.77	845.33	829.07
Excelsior Ins. Co. of N. Y.	403,777.00	329,730.00	2,201.60	1,814.61	586.95	586.95	839.97
Export Ins. Co. (a N. Y. Corp'n)	1,036,636.00	129,676.00	10,644.71	1,296.76	9,802.78		
Federal Ins. Co. (a N. J. Corp'n)	12,454,968.00	10,267,550.00	90,471.65	71,198.26	32,201.38	32,201.38	37,294.62
Federal Union Ins. Co.	1,749,683.00	1,253,600.00	9,281.97	6,105.19	4,702.69	2,742.17	2,916.17
Fidelity-Phenix Fire Ins. Co.	65,073,017.00	55,504,483.00	390,820.08	316,587.44	137,100.37	132,887.08	136,592.87
Fire Association of Philadelphia	26,015,052.00	14,795,681.00	128,285.98	97,683.21	50,698.86	44,155.44	45,942.36
Fireman's Fund Ins. Co.	83,234,766.00	54,698,175.00	770,655.32	550,717.36	301,706.82	283,296.91	302,374.37
Firemen's Ins. Co.	26,756,463.00	13,081,905.00	171,074.24	93,660.10	55,130.35	29,042.49	24,015.00
Fire Reassurance Co. of N. Y. (a N. Y. Corp'n)	4,941,240.00	1,302,502.00	33,682.80	10,353.35	18,617.43	9,727.62	11,332.62
First American Fire Ins. Co.	52,400,652.00	18,014,558.00	504,400.59	181,403.01	209,666.32	89,055.32	88,388.17
Franklin Fire Ins. Co. (a Pa. Corp'n)	16,440,634.00	14,924,766.00	82,660.05	74,154.90	65,591.61	65,591.61	65,277.61
Franklin Nat'l Ins. Co. of N. Y. (a N. Y. Corp'n)	2,361,401.00	699,180.00	12,984.87	3,542.14	4,903.56	895.52	839.56
General Exchange Ins. Corp'n	9,311,707.00	8,324,399.00	133,789.99	125,414.01	47,125.98	46,213.02	55,951.03
Georgia Home Ins. Co.	828,684.00	621,047.00	6,137.00	4,965.22	585.24	985.24	1,389.75
Girard Fire and Marine Ins. Co.	4,792,862.00	3,022,929.00	35,256.66	23,852.51	8,044.04	5,161.62	6,212.99
Glens Falls Ins. Co.	21,427,731.00	17,266,876.00	79,696.50	56,454.00	37,130.29	28,141.29	29,689.29
Globe and Rutgers Fire Ins. Co.	49,828,445.00	38,053,263.00	347,382.92	271,943.90	133,053.35	118,459.40	110,849.61
Globe Ins. Co. of Pennsylvania	302,602.00	215,116.00	2,916.85	2,467.40	628.34	624.60	854.52
Granite State Fire Ins. Co.	2,666,144.00	1,557,424.00	20,241.20	13,143.66	18,279.87	10,111.63	9,749.00
Great American Ins. Co.	69,342,492.00	50,487,456.00	405,144.37	301,873.53	144,145.06	122,807.53	130,847.40
Great Lakes Ins. Co.	4,664,284.00	2,007,242.00	28,629.55	12,064.37	7,811.67	3,638.41	4,458.32
Guaranty Fire Ins. Co. of Providence	2,358,827.00	1,759,242.00	15,962.06	11,550.50	3,671.49	3,211.69	3,482.97
Guardian Fire Assurance Corp'n of N. Y.	3,114,802.00	2,249,034.00	24,231.29	19,748.00	7,309.29	7,309.29	7,650.47
Hamburg-American Ins. Co.	3,803,923.00	2,900,462.00	26,826.52	21,033.85	8,861.13	8,861.13	8,933.13
Hampton Roads Fire and Marine Ins. Co. (a Md. Corp'n)	224,047.00	243,641.00	1,567.23	1,472.95	618.30	615.57	585.62
Hanover Fire Ins. Co.	23,744,230.00	17,554,157.00	138,365.90	105,656.17	44,621.21	38,080.96	44,921.19
Harmonia Fire Ins. Co. (Buffalo)	100,584.00	76,384.00	731.78	664.58	219.53	219.53	219.53
Hartford Fire Ins. Co.	120,668,699.00	106,780,911.00	674,571.49	594,233.02	214,636.22	199,274.98	209,568.75
Henry Clay Fire Ins. Co.	774,757.00	580,974.00	5,265.94	4,188.25	1,443.56	1,436.14	1,462.06
Home Fire and Marine Ins. Co. of California	6,949,362.00	3,989,717.00	41,858.63	21,894.33	19,941.86	11,926.09	8,520.09
Home Insurance Co.	105,938,238.00	90,488,455.00	601,328.40	496,443.04	245,995.60	226,894.92	220,541.92
Homeland Ins. Co. of America	142,764.00	121,505.00	1,057.99	857.46	8.00	8.00	8.00
Hudson Ins. Co.	2,625,642.00	2,087,974.00	15,894.38	12,131.35	3,919.81	3,819.22	5,171.64
Imperial Assur. Co.	2,404,507.00	1,320,574.00	17,484.31	10,324.23	5,287.55	5,156.07	3,747.07
Importers and Exporters Ins. Co.	4,569,094.00	3,666,482.00	36,730.39	30,675.11	9,282.19	9,282.19	9,006.50
Inter-State Fire Ins. Co. ^k	373,120.00		2,200.35		616.54		
Independence Fire Ins. Co.	796,425.00	287,205.00	7,292.13	3,396.75	20.66	20.66	80.66
Insurance Co. of North America	56,445,831.00	48,381,908.00	267,440.72	228,302.36	88,594.17	86,456.00	97,416.57
Insurance Co. of the State of Pennsylvania	15,064,886.00	11,567,798.00	97,300.19	70,594.64	53,262.32	44,001.22	39,759.17
International Ins. Co.	15,048,694.00	9,374,397.00	108,745.79	67,156.96	37,465.78	25,426.18	31,588.01
Iroquois Fire Ins. Co.	273,665.00	199,618.00	1,681.83	1,294.83	647.29	643.57	260.92
Lincoln Fire Ins. Co. of N. Y. (a N. Y. Corp'n)	5,697,422.00	3,818,957.00	33,733.25	24,482.52	8,423.71	8,423.71	8,092.71
Lumbermen's Ins. Co.	1,397,705.00	658,432.00	11,114.23	5,155.78	587.90	317.18	773.09
Maryland Ins. Co. (a Delaware Corp'n)	1,089,342.00	827,984.00	15,640.49	12,566.79	6,082.34	5,483.82	5,888.82
Massachusetts Fire & Marine Ins. Co.	2,501,620.00	2,069,383.00	17,712.40	14,659.81	1,410.53	1,402.02	1,419.02
Mechanics and Traders Ins. Co.	5,857,067.00	3,075,699.00	35,133.46	19,443.48	7,374.77	5,180.81	4,684.90
Mechanics Ins. Co.	27,889,648.00	25,021,530.00	140,542.91	122,959.99	38,122.19	34,684.25	29,547.34
Mercantile Ins. Co. of America	6,261,133.00	4,566,871.00	43,992.60	31,417.18	10,146.99	7,068.01	8,783.01
Merchants Fire Assurance Corp'n of N. Y.	3,738,776.00	2,828,008.00	28,280.62	22,184.56	5,116.58	5,109.44	5,675.93
Merchants Fire Ins. Co.	1,596,707.00	1,069,113.00	11,992.14	8,671.76	6,252.32	5,174.54	5,665.21
Merchants Ins. Co. in Providence	5,760,218.00	2,730,445.00	41,668.24	20,311.75	10,621.75	6,365.99	7,116.25
Mercury Ins. Co.	5,645,589.00	3,951,902.00	30,241.80	22,544.89	12,975.59	11,391.49	13,781.17
Michigan Fire & Marine Ins. Co.	3,344,178.00	1,898,247.00	15,090.48	8,582.40	2,641.56	1,255.20	1,419.99
Milwaukee Mechanics Ins. Co.	17,022,755.00	12,161,823.00	142,381.31	106,426.85	58,899.22	41,006.62	46,279.93
Minneapolis Fire & Marine Ins. Co.	8,459,327.00	8,459,327.00	69,980.93	35,196.07	18,989.50	17,255.04	17,954.26
National American Fire Ins. Co.	6,625,270.00	4,192,288.00	51,327.86	38,830.57	17,420.65	13,886.14	13,002.35
National Ben Franklin Fire Ins. Co.	6,823,640.00	5,142,724.00	50,121.19	38,830.57	17,420.65	13,886.14	13,002.35
National Fire Ins. Co.	97,144,488.00	63,879,662.00	708,288.48	505,189.26	239,800.49	190,800.99	190,747.27
National Liberty Ins. Co. of America	18,290,357.00	13,040,223.00	154,240.30	116,143.55	55,350.19	44,803.12	50,845.12
National Reserve Ins. Co. (an Ill. Corp'n)	13,591,764.00	9,683,865.00	94,450.72	66,239.67	25,030.45	29,545.71	30,731.08

TABLE 11—Continued

Name of Company	Gross Risks Written	Net Risks Written	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
National Security Fire Ins. Co.	10,566,733.00	7,125,048.00	74,080.15	46,701.17	27,375.49	21,280.39	21,388.91
National Union Fire Ins. Co.	56,222,555.00	48,133,034.00	257,141.69	210,080.83	112,442.32	92,294.48	101,171.42
Newark Fire Ins. Co.	9,962,524.00	4,671,080.00	47,649.09	28,483.13	9,539.64	7,412.22	5,012.22
New Brunswick Fire Ins. Co.	1,823,369.00	1,388,362.00	13,616.94	9,656.01	1,668.21	1,668.21	2,053.21
New England Fire Ins. Co.	1,406,686.00	1,401,311.00	4,111.11	4,080.08	55.08	45.80	
New Hampshire Fire Ins. Co.	16,074,530.00	11,284,135.00	147,295.13	113,644.22	93,323.05	78,908.82	78,030.90
New Jersey Ins. Co. (a N. J. Corp'n)	1,130,780.00	886,130.00	10,697.22	7,933.67	2,551.29	2,551.29	2,702.78
New York Underwriters Ins. Co.	29,966,823.00	22,371,238.00	196,404.46	165,981.31	60,712.01	59,498.30	78,086.19
Niagara Fire Ins. Co.	11,291,186.00	6,433,745.00	91,326.31	61,522.77	26,982.31	26,602.89	28,571.89
North Carolina Home Ins. Co.	638,361.00	469,273.00	3,728.50	2,967.06	414.23	414.23	886.23
Northern Ins. Co. of N. Y.	2,906,739.00	2,346,887.00	26,561.14	21,204.21	9,439.15	8,479.22	6,674.22
North River Ins. Co.	29,542,572.00	18,678,409.00	195,000.11	154,667.18	57,720.69	53,809.89	53,742.80
North Star Ins. Co.	4,504,466.00	2,834,852.00	30,078.66	21,063.36	23,539.02	19,353.72	20,376.16
Northwestern Fire & Marine Ins. Co.	25,885,457.00	20,241,262.00	227,850.16	187,172.31	78,238.27	78,238.27	80,928.41
Northwestern National Ins. Co.	15,699,975.00	14,157,400.00	143,025.10	132,829.18	42,053.40	40,574.41	41,781.53
Old Colony Ins. Co.	7,244,051.00	3,929,064.00	49,937.66	29,675.64	16,851.24	13,480.16	14,168.70
Orient Ins. Co.	8,511,145.00	5,887,451.00	46,938.22	33,088.85	16,777.57	10,059.14	9,735.90
Pacific Fire Ins. Co.	5,697,960.00	3,082,011.00	51,528.49	27,191.45	11,588.05	5,512.09	5,645.09
Patriotic Ins. Co. of America	1,864,872.00	1,037,384.00	13,295.29	9,080.97	5,756.10	3,546.76	2,582.56
Pennsylvania Fire Ins. Co.	13,765,360.00	10,129,766.00	115,522.11	93,619.42	35,445.61	30,412.48	42,142.48
Peoples National Fire Ins. Co. (a Del. Corp'n)	562,555.00	322,923.00	3,785.81	2,697.95	975.38	975.38	986.38
Philadelphia Fire and Marine Ins. Co.	9,157,638.00	3,576,334.00	55,246.89	18,203.82	17,298.33	8,595.40	9,393.08
Phoenix Ins. Co.	71,774,481.00	51,525,185.00	571,910.27	438,715.20	268,612.14	195,344.55	170,082.50
Pilot Reinsurance Co. of N. Y.	3,066,575.00	2,633,003.00	17,342.54	14,887.92	1,252.33	1,252.33	1,770.33
Potomac Ins. Co.	2,467,103.00	1,505,419.00	17,951.36	11,009.19	1,754.00	679.61	737.61
Preferred Risk Fire Ins. Co.	995,934.00	755,097.00	6,614.66	5,155.42	1,294.57	1,287.13	2,025.17
Presidential Fire and Marine Ins. Co.	552,479.00	361,869.00	3,431.86	3,381.17	19.42	19.42	19.42
Providence Washington Ins. Co.	16,194,408.00	7,678,875.00	68,187.92	54,464.90	19,373.28	19,373.28	20,291.94
Queen Ins. Co. of America	60,895,570.00	51,766,920.00	111,737.40	81,431.04	38,413.99	34,799.78	35,283.78
Reliable Fire Ins. Co.	331,538.00	250,613.00	2,072.85	1,560.95	828.75	828.70	1,021.97
Reliance Ins. Co.	3,599,299.00	1,370,589.00	27,564.30	9,404.63	8,696.98	4,517.46	4,609.84
Republic Fire Ins. Co.	5,484,743.00	3,512,668.00	41,099.68	25,656.91	4,553.79	3,927.61	4,290.05
Retailers Fire Ins. Co.	1,469,117.00		12,011.40		1,711.10		
Rhode Island Ins. Co.	10,457,343.00	5,412,716.00	74,989.38	39,755.34	25,038.92	16,640.59	16,615.14
Richmond Ins. Co. of N. Y.	4,087,430.00	2,413,879.00	23,421.52	16,494.39	7,574.29	7,085.57	15,605.36
Rocky Mt. Fire Ins. Co.	47,402.00	87,740.00	511.61	342.36	1,044.99	1,044.99	1,032.58
Rossia Ins. Co. of America	21,739,342.00	12,835,063.00	149,855.79	96,192.27	51,706.23	41,468.40	44,832.40
Safeguard Ins. Co. of N. Y.	3,118,472.00	2,133,059.00	17,065.60	12,165.32	3,443.31	2,592.40	611.53
St. Paul Fire & Marine Ins. Co.	105,679,446.00	55,125,697.00	380,319.47	289,500.12	124,880.24	111,928.24	148,089.53
Savannah Fire Ins. Co.	437,565.00	319,496.00	2,808.24	2,240.81	986.82	986.82	1,354.50
Security Ins. Co.	29,871,267.00	18,279,862.00	221,677.49	154,299.76	91,726.66	54,148.34	52,705.75
Sentinel Fire Ins. Co.	4,430,339.00	1,866,975.00	26,848.98	8,518.48	6,635.57	6,182.46	9,622.74
South Carolina Ins. Co.	410,500.00	299,430.00	2,522.72	1,942.23	965.34	965.34	1,356.72
Southern Home Ins. Co.	1,209,417.00	808,030.00	8,208.96	6,137.19	2,767.32	2,767.32	2,958.29
Springfield Fire & Marine Ins. Co.	74,956,365.00	48,532,892.00	492,417.15	266,626.33	132,371.15	98,084.31	109,167.97
Standard American Fire Ins. Co. ¹	414,900.00	279,065.00	3,753.94	2,405.54	939.64	936.07	936.07
Standard Fire Ins. Co.	2,299,432.00	1,193,049.00	13,435.26	8,204.12	8,981.88	6,784.72	6,331.06
Star Ins. Co. of America	7,935,419.00	3,692,453.00	43,375.22	18,280.01	19,138.57	8,226.58	8,736.58
Stuyvesant Ins. Co. ²							
Superior Fire Ins. Co.	2,933,929.00	1,214,842.00	22,463.89	11,598.07	5,620.10	1,802.09	3,077.29
Transcontinental Ins. Co. (a N. Y. Corp'n)	5,849,830.00	724,448.00	67,610.07	9,759.77	23,235.49	2,202.33	1,417.97
Travelers Fire Ins. Co.	16,493,904.00	11,775,704.00	117,558.98	88,329.24	41,841.31	34,749.56	34,447.56
Twin City Fire Ins. Co.	6,591,723.00	4,555,624.00	46,121.89	37,067.67	21,563.96	21,336.53	22,541.30
United American Ins. Co. of Pa.	273,666.00	199,619.00	1,681.79	1,204.82	643.55	643.55	897.99
United Firemen's Ins. Co.	1,657,673.00	954,790.00	9,737.24	5,894.52	1,845.91	1,809.85	1,812.85
United States Fire Ins. Co.	45,218,347.00	33,115,536.00	366,688.65	292,733.53	164,835.09	156,970.51	139,164.51
United States Merchants and Shippers Ins. Co.	4,628,155.00	3,590,026.00	18,770.35	12,321.14	954.58	852.81	773.81
Utah Home Fire Ins. Co.	684,165.00	499,047.00	4,204.53	3,237.05	1,608.90	1,608.90	2,220.70
Victory Ins. Co. of Philadelphia	5,781,792.00	3,272,139.00	32,078.16	9,405.67	14,114.90	4,935.07	5,117.45
Virginia Fire and Marine Ins. Co.	64,557.00	64,557.00	457.34	457.34			
Westchester Fire Ins. Co.	10,854,106.00	7,568,474.00	75,135.53	55,988.94	34,164.02	28,846.88	29,217.40
Western Fire Ins. Co.	18,000.00	16,500.00	416.39	291.82			
Wheeling Fire Ins. Co.	430,691.00	307,567.00	2,695.19	2,055.12	1,057.02	1,057.02	1,404.39
World Fire and Marine Ins. Co.	4,526,916.00	2,334,624.00	24,067.02	13,872.96	13,233.31	12,094.13	18,058.13
Total Non-Iowa Stock Companies	\$ 2,649,284,050.00	\$ 1,773,153,246.00	\$15,053,990.88	\$10,896,964.63	\$ 5,604,488.66	\$ 4,611,506.15	\$ 4,781,516.47
Total Iowa Stock and Mutual Companies	467,184,066.00	270,327,136.43	3,958,052.55	2,518,024.63	1,346,163.77	1,062,099.29	1,083,177.03
Total Non-Iowa Mutual Companies	117,047,774.00	73,229,397.00	1,159,580.70	820,193.45	290,802.45	232,775.56	249,569.42
Total United States Branch Companies	396,840,168.00	234,510,938.00	2,225,779.22	1,381,972.53	749,144.02	501,021.97	603,791.70
Total All Companies	\$ 3,630,356,058.00	\$ 2,351,217,717.43	\$22,389,403.35	\$15,617,155.24	\$ 7,990,598.90	\$ 6,497,402.97	\$ 6,818,054.62

^aRed figure.¹A New York stock company, not a U. S. branch.²Withdrawn from the state.³Consolidated with the Standard Federal Fire Insurance Company.⁴Name changed to St. Paul Mutual Insurance Company.

Casualty Insurance Business

and

Assessment Accident Associations

1927

Summary of Reports to the Commissioner of Insurance on the Business of the Year 1927

TABLE 12—CASUALTY INSURANCE COMPANIES

Name of Company	Home Office	Incorporated	Commenced Business
IOWA MUTUAL COMPANIES			
Employers Mutual Casualty Co.	Des Moines, Iowa	Mar. 1911	June 1914
Iowa Mutual Liability Ins. Co.	Cedar Rapids, Iowa	Sept. 3, 1909	Dec. 27, 1909
Professional Insurance Corp'n.	Des Moines, Iowa	Aug. 8, 1923	Dec. 3, 1924
Republie Mutual Casualty Co.	Des Moines, Iowa	1927	1927
Travelers Mutual Casualty Co.	Des Moines, Iowa	June 7, 1920	Sept. 11, 1920
Union Mutual Casualty Co.	Des Moines, Iowa		
Total Iowa Mutual Companies			
IOWA STOCK COMPANIES			
Federal Surety Co.	Davenport, Iowa	July 1919	July 1920
Hawkeye Casualty Co.	Des Moines, Iowa	Sept. 22, 1919	Oct. 27, 1919
Southern Surety Co.	Des Moines, Iowa	Feb. 20, 1918	Feb. 27, 1918
Total Iowa Stock Companies			
Total Iowa Stock and Mutual Co's.			
ACCIDENT DEPARTMENT IOWA LIFE COMPANIES			
Great Western Ins. Co.	Des Moines, Iowa	June 18, 1914	Aug. 1, 1914
Grand Total Iowa Stock and Mutual Companies			
NON-IOWA MUTUAL COMPANIES			
American Mutual Liability Ins. Co.	Boston, Mass.	Mar. 1887	Oct. 1887
Builders and Manufacturers Mut. Cas. Co.	Chicago, Ill.	Dec. 8, 1914	Jan. 2, 1915
Hardware Mutual Casualty Co.	Stevens Point, Wis.	Dec. 19, 1913	Aug. 15, 1914
Indiana Liberty Mutual Ins. Co.	Indianapolis, Ind.	June 7, 1918	June 10, 1918
Liberty Mutual Ins. Co.	Boston, Mass.	Jan. 1, 1912	July 1, 1912
Lumbermen's Mutual Casualty Co.	Chicago, Ill.	Nov. 18, 1912	Nov. 25, 1912
Security Mutual Casualty Co.	Chicago, Ill.	Sept. 6, 1913	Sept. 6, 1913
State Farm Mutual Automobile Ins. Co.	Bloomington, Ill.	Mar. 29, 1922	June 7, 1922
Western Automobile Ins. Co.	Fort Scott, Kan.	Mar. 1911	Mar. 1911
Total Non-Iowa Mutual Companies			
UNITED STATES BRANCHES			
Employers Liability Assurance Corp'n.	Boston, Mass.	Oct. 25, 1880	April 1881
European General Reinsurance Co., Ltd.	New York, N. Y.	May 1911	Sept. 1911
General Acc., Fire and Life Assur. Corp'n.	Philadelphia, Pa.	Feb. 23, 1891	Mar. 9, 1899
London Guarantee and Accident Co.	New York, N. Y.	1869	1892
Ocean Accident and Guarantee Corp'n.	New York, N. Y.	Dec. 13, 1871	Aug. 23, 1895
Zurich General Acc. & Liab. Ins. Co., Ltd.	Chicago, Ill.	1872	Jan. 1, 1913
Total United Branch Companies			
NON-IOWA LIFE COMPANIES (ACCIDENT DEPARTMENT)			
Abraham Lincoln Life Ins. Co.	Springfield, Ill.	June 18, 1919	Jan. 10, 1920
Aetna Life Ins. Co.	Hartford, Conn.	June 1850	Oct. 1850
American Bankers Ins. Co.	Jacksonville, Ill.	Mar. 1, 1925	Mar. 1, 1925
Benefit Ass'n of Railway Employees	Chicago, Ill.	Dec. 27, 1922	Feb. 14, 1923
Business Men's Assurance Co. of America	Kansas City, Mo.	June 28, 1909	July 1, 1909
Columbian Nat'l Life Ins. Co.	Boston, Mass.	June 5, 1902	Sept. 11, 1902
Columbus Mutual Life Ins. Co.	Columbus, Ohio	Jan. 2, 1907	April 1, 1908
Continental Assurance Co.	Chicago, Ill.	April 16, 1911	Aug. 15, 1911
Continental Life Ins. Co.	St. Louis, Mo.	Mar. 13, 1907	July 20, 1907
Equitable Life Assurance Society of U. S.	New York, N. Y.	July 26, 1859	July 28, 1859

NAME, CAPITAL STOCK, OFFICERS, ETC.

Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
	J. A. Gunn	John F. Hynes	June 12, 1912
	John Hanson	H. L. Nehls	Dec. 29, 1909
	Wm. A. Guild	O. N. Stryker	Dec. 2, 1924
	C. D. Hellen	G. A. Jewett	1927
	Wm. Schulz, Jr.	C. G. Schulz	Sept. 11, 1920
\$ 725,000.00	Chas. Shuler	Frank B. Yetter	July 1, 1920
\$ 200,000.00	N. Hampe	H. F. Storjohann	Oct. 27, 1919
\$ 1,200,000.00	C. S. Cobb	E. G. Davis	Feb. 27, 1918
\$ 2,125,000.00			
\$ 2,125,000.00			
\$ 250,000.00	H. B. Hawley	B. H. Gross	Aug. 1, 1914
\$ 2,375,000.00			
\$ 200,000.00	Chas. E. Hodges	Frank R. Mullaney	Mar. 25, 1919
	Andrew Lanquist	O. C. Holtz	June 5, 1919
	O. P. Schlafer	Carl N. Jacobs	Nov. 24, 1924
	W. H. Newsom	L. B. Mumford	Feb. 4, 1921
	S. Bruce Black	Clark E. Woodward	Dec. 11, 1923
	James S. Kemper	Edwin E. Hooper	July 7, 1920
	John M. Chaplin	Francis E. Baldwin	Sept. 19, 1916
\$ 100,000.00	G. J. Mecherle	Geo. E. Beedle	June 13, 1927
	Ray B. Duboc	E. C. Gordon	Aug. 4, 1916
\$ 300,000.00			
\$ 200,000.00	Edward C. Stone		Feb. 2, 1897
\$ 750,000.00	Fester, Fothergill & Hartung		May 29, 1912
\$ 500,000.00	Frederick Richardson		June 10, 1919
\$ 750,000.00	C. M. Berger	H. Lloyd Jones	Jan. 22, 1897
\$ 800,000.00	Chas. H. Neely		Sept. 17, 1903
\$ 600,000.00	Arthur W. Collins		April 20, 1915
\$ 3,600,000.00			
\$ 200,000.00	H. B. Hill	J. R. Neal	Jan. 8, 1922
\$ 15,000,000.00	Morgan B. Brainard	J. B. Shimmom	July 11, 1870
\$ 250,000.00	F. H. Rowe	R. Y. Rowe	July 26, 1920
	R. A. Leitz	G. M. Culver	July 17, 1919
\$ 300,000.00	W. T. Grant	J. C. Higdon	Aug. 9, 1920
\$ 2,000,000.00	Arthur E. Childs	Wm. H. Brown	April 19, 1918
\$ 500,000.00	C. W. Brandon	D. E. Ball	Dec. 28, 1926
\$ 500,000.00	H. G. B. Alexander	E. G. Timme	Nov. 26, 1926
\$ 500,000.00	Ed. Mays	J. De Witt Mills	Dec. 16, 1922
	W. A. Day	Wm. Alexander	April 1, 1919

TABLE 12

Name of Company	Home Office	Incorporated	Commenced Business
Federal Life Ins. Co.	Chicago, Ill.	Sept. 8, 1899	May 5, 1900
Great Northern Life Ins. Co.	Milwaukee, Wis.	1909	1909
Metropolitan Life Ins. Co.	New York, N. Y.	May 1866	Jan. 1867
Midwest Life Ins. Co.	Lincoln, Neb.	Feb. 17, 1906	May 1, 1906
Missouri State Life Ins. Co.	St. Louis, Mo.	Nov. 23, 1892	Dec. 1, 1892
National Life Ins. Co. of U. S. of A.	Chicago, Ill.	July 25, 1868	Aug. 1, 1868
Occidental Life Ins. Co.	Los Angeles, Calif.	June 30, 1906	April 15, 1907
Ohio National Life Ins. Co.	Cincinnati, Ohio	Sept. 9, 1909	Oct. 10, 1910
Old Line Life Ins. Co. of America	Milwaukee, Wis.	Feb. 19, 1910	April 16, 1910
Pacific Mutual Life Ins. Co.	Los Angeles, Calif.	Dec. 28, 1867	May 1, 1868
Provident Life and Accident Ins. Co.	Chattanooga, Tenn.	1910	1910
Prudential Ins. Co. of America	Newark, N. J.	1873	1873
Reliance Life Ins. Co.	Pittsburgh, Pa.	Mar. 31, 1903	May 4, 1903
Sentinel Life Ins. Co.	Kansas City, Mo.	July 31, 1926	Nov. 6, 1926
Travelers Equitable Ins. Co.	Minneapolis, Minn.	Sept. 4, 1915	July 11, 1915
Travelers Ins. Co.	Hartford, Conn.	June 17, 1863	April 1, 1864
Washington Fidelity National Ins. Co.	Chicago, Ill.	May 26, 1923	Sept. 7, 1923
Total Accident Department Non-Iowa Life Companies			
NON-IOWA STOCK COMPANIES			
Aetna Casualty and Surety Co.	Hartford, Conn.	May 2, 1883	May 26, 1907
American Automobile Ins. Co.	St. Louis, Mo.	Dec. 1911	Jan. 1, 1912
American Casualty Co.	Reading, Pa.	July 31, 1902	Jan. 1, 1903
American Credit Indemnity Co.	St. Louis, Mo.	April 28, 1893	May 1, 1893
American Employers Ins. Co.	Boston, Mass.	Feb. 10, 1923	Mar. 2, 1923
American Reinsurance Co.	Philadelphia, Pa.	Mar. 15, 1917	April 2, 1917
American Surety Co. of N. Y.	New York, N. Y.	April 14, 1884	April 15, 1884
Central Surety & Insurance Corp'n.	Kansas City, Mo.	June 23, 1926	July 13, 1926
Central West Casualty Co.	Detroit, Mich.	June 6, 1922	Jan. 1, 1924
Century Indemnity Co.	Hartford, Conn.	May 16, 1917	Dec. 21, 1925
Columbia Casualty Co.	New York, N. Y.	Feb. 4, 1920	May 1, 1920
Constitution Indemnity Co. of Philadelphia	Philadelphia, Pa.	April 12, 1926	Aug. 16, 1926
Continental Casualty Co. (an Ind. Corp'n)	Chicago, Ill.	Nov. 1897	Dec. 1897
Detroit Fidelity and Surety Co.	Detroit, Mich.	May 1920	April 1921
Eagle Indemnity Co.	New York, N. Y.	June 9, 1922	June 27, 1922
Employers Indemnity Corp'n.	Kansas City, Mo.	1914	1914
Federal Casualty Co.	Detroit, Mich.	Mar. 19, 1906	May 2, 1906
Fidelity and Casualty Co. of N. Y.	New York, N. Y.	Mar. 20, 1876	May 1, 1876
Fidelity and Deposit Co. of Md.	Baltimore, Md.	Feb. 1890	June 1890
First Reinsurance Co. of Hartford	Hartford, Conn.	Nov. 13, 1912	Jan. 1913
General Casualty and Surety Co.	Detroit, Mich.	June 11, 1915	Aug. 9, 1917
General Reinsurance Corp'n.	New York, N. Y.	Mar. 21, 1921	June 21, 1921
Georgia Casualty Co.	Atlanta, Ga.	April 20, 1909	Aug. 14, 1909
Globe Indemnity Co. (a N. Y. Corp'n)	Newark, N. J.	June 1, 1911	Dec. 4, 1911
Great American Casualty Co.	Chicago, Ill.	Sept. 25, 1920	Oct. 8, 1920
Guarantee Company of North America	Montreal, Canada	1851	1871
Hartford Accident and Indemnity Co.	Hartford, Conn.	Aug. 12, 1913	Aug. 12, 1913
Hartford Live Stock Ins. Co.	New York, N. Y.	Aug. 1916	Aug. 1916
Hartford Steam Boiler Insp. & Ins. Co.	Hartford, Conn.	June 1866	Oct. 1866
Illinois Indemnity Co.	Madison, Ill.	Dec. 31, 1925	Dec. 31, 1925
Indemnity Ins. Co. of North America	Philadelphia, Pa.	April 19, 1920	Sept. 15, 1920
Independence Indemnity Co.	Philadelphia, Pa.	Oct. 31, 1922	Jan. 1, 1923
International Indemnity Co.	Los Angeles, Calif.	Dec. 20, 1911	June 1, 1912
Lloyds Plate Glass Ins. Co.	New York, N. Y.	May 22, 1882	Sept. 1882
London & Lancashire Ind. Co. of America	Hartford, Conn.	June 1, 1915	June 14, 1915
Loyal Protective Ins. Co.	Boston, Mass.	June 12, 1895	Sept. 1, 1895
Maryland Casualty Co.	Baltimore, Md.	Feb. 9, 1898	Mar. 1, 1898
Massachusetts Bonding & Ins. Co.	Boston, Mass.	July 29, 1907	Nov. 26, 1907
Massachusetts Protective Ass'n, Inc.	Worcester, Mass.	June 10, 1895	June 29, 1895
Medical Protective Co.	Chicago, Ill.	Dec. 2, 1909	Jan. 1, 1910

Continued

Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
\$300,000.00	I. M. Hamilton	W. E. Brimstin	Nov. 6, 1916
\$250,000.00	H. G. Royer	C. O. Pauley	Jan. 3, 1923
	Haley Fiske	J. S. Roberts	April 11, 1895
\$300,000.00	W. W. Putney	Carl B. Newlon	Feb. 18, 1918
\$3,000,000.00	Hillsman Taylor	F. H. Morgan	Nov. 24, 1922
\$2,000,000.00	Robert D. Lay	E. B. Moyer	Feb. 12, 1900
\$500,000.00	H. J. Burkhard	Robt. J. Giles	May 3, 1924
\$500,000.00	T. W. Appleby	S. J. Blashill	Feb. 14, 1924
\$672,635.00	R. F. Fry	Jno. E. Reilly	Mar. 10, 1922
\$4,000,000.00	Geo. L. Cochran	S. F. McClung	April 30, 1887
\$500,000.00	Robt. J. Maclellan	W. C. Cartinhour	June 17, 1926
\$2,000,000.00	E. D. Duffield	W. I. Hamilton	Jan. 16, 1926
\$1,000,000.00	A. E. Braun	H. G. Scott	Aug. 13, 1906
\$250,000.00	Arthur M. Hyde	A. C. Good	June 8, 1927
\$125,000.00	Gustaf Lindquist	Martin Schwab	Aug. 23, 1923
\$15,000,000.00	Louis F. Butler	Benedict D. Flynn	Jan. 25, 1876
\$300,000.00	G. R. Kendall	Jas. F. Ramey	May 17, 1926
\$49,947,635.00			
\$2,000,000.00	M. B. Brainard	N. C. Stevens	Oct. 29, 1907
1,000,000.00	L. A. Harris	P. R. Ryan	Sept. 9, 1921
1,000,000.00	E. P. Van Reed	Harvey H. Shomo	Sept. 15, 1924
1,000,000.00	J. F. McFadden	L. J. Nouse	July 9, 1902
1,000,000.00	Edward C. Stone	Franklin P. Horton	May 20, 1924
750,000.00	Harry Boulton	W. B. Athey	June 18, 1919
5,000,000.00	R. R. Brown	C. W. Goetchins	Jan. 28, 1887
500,000.00	F. W. Fleming	L. M. Goodwin	Aug. 31, 1926
1,000,000.00	Hal H. Smith	W. M. Ames	Feb. 10, 1924
1,000,000.00	Ralph B. Ives	W. Ross McCain	Oct. 20, 1927
1,000,000.00	Chas. H. Neely	J. Fred Ranges	Feb. 1, 1920
1,000,000.00	J. W. Cochran	Edward V. Mills	April 26, 1927
3,000,000.00	H. G. B. Alexander	E. G. Timme	Feb. 1, 1920
2,000,000.00	Homer H. McKee	Ralph J. Daly	Feb. 7, 1922
750,000.00	F. J. O'Neill	Richard F. Gibson	Sept. 19, 1923
700,000.00	E. G. Trimble	S. W. Izard	July 3, 1916
350,000.00	V. D. Cliff	H. A. Cliff	July 23, 1910
4,000,000.00	Robert J. Hillas	Chas. L. Newmiller	Feb. 3, 1897
5,000,000.00	Charles R. Miller	Robert S. Hart	Mar. 11, 1895
800,000.00	H. H. Stryker	Geo. E. Jones	April 28, 1926
350,000.00	B. Frank Bushman	Wm. J. Graham	Mar. 22, 1921
1,500,000.00	E. H. Boles	H. F. Witzel	Aug. 11, 1921
500,000.00	Harry C. Mitchell	J. C. Morton	Oct. 2, 1917
2,500,000.00	A. Duncan Reid	F. H. Kingsbury	Feb. 5, 1912
250,000.00	Geo. W. Wolfe	E. H. Steffelin	Mar. 24, 1921
364,600.00	Henry E. Rawlings	William S. Chadwick	Feb. 26, 1883
1,000,000.00	R. M. Bissell	J. Collins Lee	Dec. 20, 1913
500,000.00	R. M. Bissell	Jas. L. D. Kearney	Dec. 15, 1916
2,500,000.00	W. R. C. Corson	Louis F. Middlebrook	Jan. 29, 1897
200,000.00	W. M. Baldwin	Paul L. Temple	June 7, 1926
1,000,000.00	Benjamin Rush	Frank A. Eger	Nov. 19, 1921
1,500,000.00	Charles H. Holland	James Morrison	April 23, 1923
300,000.00	Max E. Hayward	Emil Johnson	Aug. 23, 1924
1,000,000.00	William T. Woods	Percy F. Biglin	July 6, 1886
750,000.00	Oliver R. Beckwith	John Urnson	Oct. 22, 1915
100,000.00	C. M. Goodnow	F. R. Parks	Aug. 7, 1916
5,000,000.00	F. Highlands Burns	John A. Hartman	June 3, 1906
3,000,000.00	T. J. Falvey	John T. Burnett	Mar. 12, 1908
500,000.00	Charles R. Harrington	Lemuel G. Hodgkins	Dec. 10, 1914
300,000.00	Byron H. Somers	E. Frank Miller	July 1, 1919

TABLE 12

Name of Company	Home Office	Incorporated	Commenced Business
Metropolitan Casualty Ins. Co. of N. Y.	New York, N. Y.	April 22, 1874	April 23, 1874
Monarch Accident Ins. Co.	Springfield, Mass.	Sept. 2, 1921	Sept. 2, 1921
National Casualty Co.	Detroit, Mich.	Dec. 19, 1904	Dec. 31, 1904
National Surety Co.	New York, N. Y.	Feb. 24, 1927	June 9, 1927
National Union Indemnity Co.	Pittsburgh, Pa.	July 23, 1925	Oct. 9, 1925
Nebraska Indemnity Co.	Omaha, Neb.	Feb. 8, 1916	July 1, 1917
New Amsterdam Cas. Co. (a N. Y. Corp'n)	Baltimore, Md.	Dec. 31, 1898	Jan. 1, 1899
New York Casualty Co.	New York, N. Y.	1890	Mar. 19, 1891
New York Indemnity Co.	New York, N. Y.	Dec. 15, 1921	Dec. 22, 1921
North American Accident Ins. Co.	Chicago, Ill.	May 13, 1886	June 15, 1886
Northwestern Casualty & Surety Co.	Milwaukee, Wis.	Aug. 6, 1920	Feb. 2, 1922
Phoenix Indemnity Co.	New York, N. Y.	Feb. 15, 1922	Mar. 30, 1922
Preferred Accident Ins. Co.	New York, N. Y.	Mar. 3, 1893	May 6, 1893
Ridgely Protective Ass'n	Worcester, Mass.	May 10, 1894	May 14, 1894
Royal Indemnity Co.	New York, N. Y.	Sept. 30, 1910	Feb. 15, 1911
St. Paul-Mercury Indemnity Co.	St. Paul, Minn.	Mar. 22, 1926	April 1926
Standard Accident Ins. Co.	Detroit, Mich.	May 29, 1884	Aug. 1, 1884
Sun Indemnity Co. of N. Y.	New York, N. Y.	Dec. 5, 1922	Jan. 1, 1923
Travelers Indemnity Co.	Hartford, Conn.	Mar. 25, 1903	May 12, 1906
Union Automobile Ins. Co. (a Neb. Corp'n)	Los Angeles, Calif.	Feb. 1918	Feb. 1918
Union Indemnity Co.	New Orleans, La.	Dec. 6, 1919	Jan. 1, 1920
United States Casualty Co.	New York, N. Y.	May 2, 1895	May 3, 1895
United States Fidelity & Guaranty Co.	Baltimore, Md.	Mar. 19, 1896	Aug. 1, 1896
Western Automobile Casualty Co.	Fort Scott, Kan.	May 1924	July 1924
Western Casualty Co.	Chicago, Ill.	Dec. 14, 1914	Jan. 3, 1915
Western Surety Co.	Sioux Falls, S. D.	July 10, 1900	July 20, 1900
Total Non-Iowa Stock Companies			
Total Non-Iowa Mutual Companies			
Total United States Branch Companies			
Total Accident Department Non-Iowa Life Companies			
Total Iowa Stock and Mutual Co's			
Total All Companies			

*Statutory deposit.

*Guaranty capital.

*Includes life figures.

*Name changed to Republic Casualty and Surety Company.

*Receiver appointed.

CASUALTY INSURANCE STATISTICS

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Continued

Capital Stock	Name of President	Name of Secretary	Date of Admission to Iowa
3,000,000.00	J. Seofield Rowe	S. W. Burton	April 11, 1895
100,000.00	Clyde W. Young	Carlton E. Nay	Mar. 20, 1923
750,000.00	W. G. Curtis	E. A. Grant	Dec. 31, 1920
15,000,000.00	E. A. St. John	Hubert J. Hewitt	Mar. 25, 1893
1,000,000.00	E. E. Cole	F. J. Breen	June 12, 1926
200,000.00	A. J. Hasson	Carl F. Swanland	July 8, 1919
2,700,000.00	J. Arthur Nelson	Sifford Pearre	July 8, 1899
1,000,000.00	J. Carroll French	F. E. Pohle	Aug. 10, 1891
1,000,000.00	Spencer Welton	Hubert J. Hewitt	Sept. 10, 1923
200,000.00	E. C. Waller	A. E. Forrest	Mar. 1, 1904
750,000.00	W. Irving Moss	E. A. Reddeman	Nov. 23, 1922
500,000.00	L. R. Swezey	R. S. Choate	Mar. 20, 1923
3,500,000.00	Kimball C. Atwood	Wilfrid C. Potter	Oct. 14, 1897
200,000.00	Melville F. Heath	Harry L. Peabody	Dec. 15, 1913
1,000,000.00	F. J. O'Neill	Wm. H. Wunner	April 17, 1911
250,000.00	F. R. Bigelow	J. C. McKown	Sept. 27, 1926
2,500,000.00	D. M. Ferry, Jr.	Chas. C. Bowen	Jan. 28, 1897
700,000.00	F. I. P. Callos	R. A. Kearney, Jr.	Sept. 14, 1923
3,000,000.00	Louis F. Butler	James H. Coburn	May 15, 1908
300,000.00	Joseph W. Walt	N. H. Bedell	Aug. 27, 1920
2,500,000.00	W. Irving Moss	Arthur S. Huey	Aug. 11, 1920
1,000,000.00	Edson S. Lott	D. St. C. Moorhead	Feb. 2, 1897
7,500,000.00	R. Howard Bland	W. W. Symington	Jan. 21, 1897
250,000.00	C. H. Gardiner	W. E. Hammer	Feb. 12, 1925
250,000.00	A. Watson Armour	W. P. Hemphill	July 19, 1918
280,000.00	D. V. Kirby	Thos. H. Kirby	Feb. 28, 1914
\$ 105,341,500.00			
300,000.00			
3,600,000.00			
49,947,635.00			
2,375,000.00			
\$ 161,564,135.00			

TABLE 13—CASUALTY INSURANCE COMPANIES

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written
IOWA MUTUAL COMPANIES					
Employers Mutual Casualty Co.	\$ 507,992.10			\$ 507,992.10	\$ 509,012.11
Iowa Mutual Liability Ins. Co.	540,373.71			540,373.71	624,904.21
Professional Ins. Corp'n.	16,543.44			16,543.44	21,272.59
Republic Mutual Casualty Co.					2,157.50
Travelers Mutual Casualty Co.	202,304.63			202,304.63	706,800.78
Union Mutual Casualty Co.					
Total Iowa Mutual Companies	\$ 1,267,213.88			\$ 1,267,213.88	\$ 1,884,207.69
IOWA STOCK COMPANIES					
Federal Surety Co.	\$ 2,287,447.69			\$ 2,287,447.69	\$ 2,416,902.60
Hawkeye Casualty Co.	504,375.92			504,375.92	192,388.00
Southern Surety Co.	8,171,598.15	\$ 300,000.00		7,871,598.15	9,961,842.42
Total Iowa Stock Companies	\$ 10,963,421.76	\$ 300,000.00		\$ 10,663,421.76	\$ 12,570,284.02
Total Iowa Stock and Mutual Companies	\$ 12,230,635.64	\$ 300,000.00		\$ 11,930,635.64	\$ 14,454,491.71
IOWA LIFE COMPANIES (Accident Department)					
Great Western Ins. Co.	\$ 921,391.08			\$ 921,391.08	\$ 876,263.70
Grand Total Iowa Stock and Mutual Companies	\$ 13,152,026.72	\$ 300,000.00		\$ 12,852,026.72	\$ 15,330,655.72
NON-IOWA MUTUAL COMPANIES					
American Mutual Liab. Ins. Co.	\$ 16,248,578.72			\$ 16,248,578.72	\$ 15,838,400.00
Builders and Manufacturers Mutual Casualty Co.	1,413,659.56			1,413,659.56	1,481,405.78
Hardware Mutual Casualty Co.	1,656,452.44			1,656,452.44	2,488,184.54
Indiana Liberty Mutual Ins. Co.	336,254.59			336,254.59	418,486.59
Liberty Mutual Ins. Co.	13,077,453.77			13,077,453.77	14,812,032.80
Lumbermen's Mutual Casualty Co.	5,378,003.03			5,378,003.03	8,642,569.71
Security Mutual Casualty Co.	8,901,892.65			8,901,892.65	2,219,125.40
State Farm Mutual Automobile Ins. Co.	567,767.66			567,767.66	1,182,921.52
Western Automobile Ins. Co.	1,312,813.27			1,312,813.27	1,523,477.80
Total Non-Iowa Mutual Co's.	\$ 48,892,875.69			\$ 48,892,875.69	\$ 48,606,623.19
UNITED STATES BRANCHES					
Employers Liability Assur. Corp'n	\$ 32,805,912.45			\$ 32,805,912.45	\$ 33,026,273.58
European General Reins. Co., Ltd.	11,305,380.57			11,305,380.57	9,520,255.97
General Accident, Fire and Life Assurance Corp'n	16,735,367.47			16,735,367.47	23,299,875.13
London Guar. and Accident Co.	16,494,166.40			16,494,166.40	14,464,777.22
Ocean Accident & Guar. Corp'n	20,892,551.84			20,892,551.84	22,232,548.88
Zurich General Accident and Liability Ins. Co., Ltd.	15,024,020.97			15,024,020.97	14,465,486.41
Total U. S. Branch Companies	\$ 113,257,399.70			\$ 113,257,399.70	\$ 117,019,354.34
(Accident Department) NON-IOWA LIFE COMPANIES					
Abraham Lincoln Life Ins. Co.	\$ 92,523,775.49			\$ 92,523,775.49	\$ 400,061.56
Aetna Life Ins. Co.	35,664,411.43			35,664,411.43	40,716,770.42
American Bankers Ins. Co.	4,376,445.24			4,376,445.24	1,190,789.39
Benefit Ass'n of Ry. Employees	1,282,589.15			1,282,589.15	2,420,675.67
Business Men's Assurance Co. of America	9,726,446.14			9,726,446.14	3,965,116.44

—INCOME FOR YEAR 1927

Net Premiums	Policy and Inspection Fees	Interest and Rents	From Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
\$ 475,558.90		\$ 19,291.36		\$ 3,967.93	\$ 498,818.19	\$ 1,006,810.29
480,933.46		23,358.81	1,446.70	1,936.25	507,675.22	1,048,048.93
17,511.87		453.20			17,965.07	34,508.51
1,500.98				1,340.72	2,841.70	2,841.70
467,318.59	452.50	1,896.64		910.40	470,578.13	672,882.76
\$ 1,442,913.80	\$ 452.50	\$ 45,000.01	\$ 1,446.70	\$ 8,155.30	\$ 1,497,968.31	\$ 2,765,182.19
\$ 1,677,231.20		\$ 61,356.85		\$ 1,415.12	\$ 1,740,003.17	\$ 4,027,450.86
139,284.73		25,026.04	360.75	1,079.84	185,751.36	690,127.28
\$ 515,679.64		240,128.93	31,857.19	1,115,110.49	9,902,776.25	17,774,374.40
\$ 10,352,195.57		\$ 326,511.82	\$ 32,217.94	\$ 1,117,005.45	\$ 11,828,530.78	\$ 22,491,932.54
\$ 11,795,109.37	\$ 452.50	\$ 371,511.83	\$ 33,664.64	\$ 1,125,760.75	\$ 13,326,499.09	\$ 25,257,134.73
\$ 834,821.98	\$ 13,558.34	\$ 46,704.59		\$ 211,251.68	\$ 1,106,336.59	\$ 2,027,727.67
\$ 12,629,931.35	\$ 14,010.84	\$ 418,216.42	\$ 33,664.64	\$ 1,337,012.43	\$ 14,432,835.68	\$ 27,284,862.40
\$ 15,019,576.27		\$ 980,324.12	\$ 1,501.87	\$ 120,571.82	\$ 16,121,474.08	\$ 32,370,552.80
1,438,528.65		34,314.45		64,207.53	1,537,050.63	2,950,710.19
2,057,451.84		74,421.35		11,137.90	2,143,011.09	3,799,463.53
351,808.68		12,329.39		5,219.84	369,357.91	705,612.50
13,921,229.62		589,082.50	1,086.78	61,115.12	14,562,514.02	27,639,967.79
6,718,131.36		177,227.84	3,100.63	28,754.07	6,927,213.90	12,305,216.08
2,068,582.50		436,435.46		7,239.05	2,512,257.01	11,414,149.05
1,100,058.54	\$ 468,216.51	28,791.02			1,597,066.07	2,164,833.73
1,170,550.05		44,693.39	2,219.83	32,137.18	1,249,600.45	2,562,413.72
\$ 43,845,917.51	\$ 468,216.51	\$ 2,377,619.52	\$ 7,909.11	\$ 320,382.51	\$ 47,020,045.16	\$ 95,912,920.85
\$ 26,007,895.89		\$ 1,249,393.35	\$ 3,414.53	\$ 367,099.05	\$ 27,628,703.72	\$ 60,434,616.17
7,432,166.46		563,930.00		465,775.39	8,461,871.85	19,767,252.42
17,817,304.79	\$ 54,682.00	655,694.08		31,782.53	18,559,363.40	35,294,739.87
9,909,011.76		1,379,283.68	4,346.20	182,249.76	11,504,891.40	27,969,057.80
15,682,493.98		891,676.82	17,648.02	140,646.49	16,132,465.31	37,025,017.15
12,058,287.85	6,635.55	564,724.97	10,024.62	985,030.37	13,624,703.36	28,648,724.33
\$ 88,337,000.73	\$ 61,317.55	\$ 5,304,702.90	\$ 35,433.37	\$ 2,173,484.49	\$ 95,911,999.04	\$ 209,169,398.74
\$ 391,094.73	\$ 28,402.20	\$ 5,711.23		\$ 759,344.92	\$ 1,184,553.08	\$ 3,708,328.57
31,663,468.64		1,277,077.64	253.91	127,004.89	33,057,805.08	68,722,216.51
1,174,107.60	32,979.81	6,268.06		1,210,528.57	2,423,884.04	6,800,329.28
2,397,583.06		71,358.04		5,111.39	2,474,052.49	3,756,641.64
\$ 701,544.36	\$ 85,330.00		\$ 1,452.08	\$ 1,366,434.80	\$ 5,214,761.24	\$ 8,941,207.28

TABLE 13

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written
Columbian Nat'l Life Ins. Co.	\$31,772,102.77	\$500,000.00		\$32,272,102.77	523,238.43
Columbus Mutual Life Ins. Co.	\$9,566,162.95			\$9,566,162.95	174,890.76
Continental Assurance Co.	24,760.88			24,760.88	203,604.71
Continental Life Ins. Co.	\$11,213,851.06			\$11,213,851.06	1,164,364.00
Equitable Life Assur. Society of U. S.	\$836,182,786.66			\$836,182,786.66	1,538,175.24
Federal Life Ins. Co.	\$8,965,334.06			\$8,965,334.06	3,544,050.00
Great Northern Life Ins. Co.	\$3,837,015.82			\$3,837,015.82	1,445,738.00
Metropolitan Life Ins. Co.	\$2,029,855,868.30			\$2,029,855,868.30	9,143,336.00
Midwest Life Ins. Co.	\$3,544,791.70			\$3,544,791.70	109,329.10
Missouri State Life Ins. Co.	\$66,297,525.20	\$1,000,000.00		\$67,297,525.20	1,000,401.00
National Life Ins. Co. of U. S. of America	\$27,022,312.68	\$1,000,000.00		\$28,022,312.68	157,876.00
Occidental Life Ins. Co.	\$12,694,241.07	\$150,000.00		\$12,844,241.07	291,470.00
Ohio National Life Ins. Co.	\$7,382,765.08			\$7,382,765.08	21,383.00
Old Line Ins. Co. of America	99,226.76			99,226.76	177,303.11
Pacific Mutual Life Ins. Co.	\$11,940,506.05	\$2,000,000.00		\$13,940,506.05	7,163,312.33
Provident Life and Acc. Ins. Co.	3,330,736.94			3,330,736.94	3,642,742.33
Prudential Ins. Co. of America	\$1,525,100,280.73			\$1,525,100,280.73	181,976.41
Reliance Life Ins. Co.	774,353.41			774,353.41	1,156,947.33
Sentinel Life Ins. Co.	\$502,934.45			\$502,934.45	639,065.02
Travelers Equitable Ins. Co.	\$500,454.98	\$25,000.00		\$525,454.98	369,047.30
Travelers Ins. Co.	\$83,922,945.90			\$83,922,945.90	70,621,907.38
Washington Fidelity Nat'l Ins. Co.	\$1,185,461.02			\$1,185,461.02	5,215,477.22
Total Accident Dept. Non-Iowa Life Companies	\$4,723,290,085.92	\$4,675,000.00		\$4,727,965,085.92	157,179,102.12
NON-IOWA STOCK COMPANIES					
Aetna Casualty and Surety Co.	\$25,652,727.49			\$25,652,727.49	24,858,019.35
American Automobile Ins. Co.	8,733,276.51			8,733,276.51	9,322,509.90
American Casualty Co.	3,064,623.70			3,064,623.70	2,204,310.21
American Credit Indemnity Co.	4,319,699.46			4,319,699.46	2,510,569.79
American Employers Ins. Co.	3,240,193.58			3,240,193.58	4,334,733.87
American Reinsurance Co.	4,968,832.05			4,968,832.05	1,230,440.11
American Surety Co. of N. Y.	20,287,347.01			20,287,347.01	14,001,712.00
Central Surety and Ins. Corp'n	1,856,002.18			1,856,002.18	2,101,447.17
Central West Casualty Co.	2,739,930.27			2,739,930.27	2,340,921.06
Century Indemnity Co.	1,753,041.00	\$250,000.00		2,003,041.00	2,092,716.00
Columbia Casualty Co.	7,398,915.93			7,398,915.93	8,803,394.00
Constitution Indem. Co. of Phila.	2,889,729.77			2,889,729.77	1,814,364.22
Continental Casualty Co. (an Ind. Corp'n)	15,476,555.86	1,000,000.00		16,476,555.86	19,796,600.50
Detroit Fidelity and Surety Co.	5,041,866.38			5,041,866.38	1,847,575.28
Eagle Indemnity Co.	4,506,880.23			4,506,880.23	5,022,301.85
Employers Indemnity Corp'n	3,747,125.60			3,747,125.60	3,231,142.86
Federal Casualty Co.	663,716.56			663,716.56	616,554.17
Fidelity & Casualty Co. of N. Y.	35,075,102.29			35,075,102.29	36,905,203.22
Fidelity & Deposit Co. of Md.	22,704,476.10			22,704,476.10	18,031,828.27
First Reinsurance Co. of Hartford	2,530,843.53			2,530,843.53	1,508,065.55
General Casualty and Surety Co.	1,365,906.88			1,365,906.88	1,570,556.30
General Reinsurance Corp'n	10,244,710.78	30,450.00		10,275,160.78	8,022,375.34
Georgia Casualty Co.	2,890,260.60	375,000.00	\$375,000.00	2,890,260.60	3,465,072.98
Globe Indemnity Co. (a N. Y. Corp'n)	31,289,889.07			31,289,889.07	30,511,424.71
Great American Casualty Co.	535,518.84			535,518.84	841,250.07
Guarantee Co. of North America	3,342,845.14			3,342,845.14	555,032.44
Hartford Acc. and Indem. Co.	31,150,622.86			31,150,622.86	35,031,734.02
Hartford Live Stock Ins. Co.	1,447,367.37			1,447,367.37	1,579,011.95
Hartford Steam Boiler Inspection and Ins. Co.	14,466,149.86			14,466,149.86	6,290,594.85
Illinois Indemnity Co.	392,342.08			392,342.08	696,490.77

Continued

Net Premiums	Policy and Inspection Fees	Interest and Rents	From Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
467,098.11				\$7,860,063.60	\$8,267,161.71	\$40,539,264.48
169,553.87	2,475.00		17.48	\$4,362,407.89	\$4,534,454.24	\$14,100,617.19
133,087.45		h-22.36		3,338.52	136,401.61	161,162.49
1,142,025.16	44,844.14	17,059.90		\$3,827,117.02	\$5,031,046.22	\$16,244,897.28
1,289,329.47		130.21		\$252,859,743.50	\$254,149,203.18	\$1,000,331,989.84
3,195,268.46	5,598.50		1,314.39	\$2,888,454.03	\$6,090,735.38	15,056,069.44
1,408,135.58	34,377.00	280.51		\$1,114,238.45	\$2,557,031.34	\$6,394,047.16
\$,640,896.19			135.95	\$642,427,556.29	\$651,068,588.43	\$2,680,924,456.73
104,970.74	3,126.00	2,051.66		\$881,484.30	\$991,632.79	\$4,536,424.49
674,000.49				\$24,697,616.19	\$25,371,616.68	\$92,669,141.88
127,751.89				\$31,663,080.20	\$31,790,832.18	\$59,813,144.80
279,599.27	20,180.50			\$4,619,164.96	\$4,918,944.73	\$17,763,185.80
21,298.15				\$2,092,308.19	\$2,713,606.34	\$10,090,371.42
174,787.47	11,064.00	4,225.22	250.80		190,327.49	289,554.25
\$,999,950.14	41,310.95	774,313.44	201.37	55,722.11	6,871,498.01	\$20,812,004.06
3,561,723.81	133,859.49	241,122.48		\$666,350.64	\$4,603,056.42	\$7,933,793.36
181,976.41				\$512,999,271.75	\$513,181,248.16	\$2,038,281,528.89
650,148.18				96,469.61	746,617.79	1,520,971.20
547,137.61	7,593.60			\$212,229.20	\$766,960.47	\$1,269,894.92
353,241.52	20,035.00	9,541.69		\$162,671.57	\$547,489.78	\$1,072,944.76
19,016,193.54		3,334,647.15	703.09	2,025,137.42	64,376,681.16	\$148,299,627.06
5,174,085.12	59,608.00			488,988.80	5,722,681.98	\$6,908,143.00
\$132,632,156.84	\$530,784.19	\$5,743,764.87	\$4,329.07	\$1,500,071,837.05	\$1,638,982,872.02	\$6,366,947,957.94
\$17,294,273.06		\$1,073,548.79	\$634.52	\$400,490.84	\$18,777,947.21	\$44,430,674.70
7,279,754.57		412,904.26	125.01	165,312.80	7,858,096.64	16,591,373.15
1,693,973.01		174,038.07	1,231.54	5,745.63	1,874,988.25	4,939,611.95
2,188,708.87		184,152.87	35.53	14,189.76	2,387,087.03	6,706,786.49
2,900,388.65		122,433.16		308,080.80	3,390,902.61	6,631,096.19
986,088.65		278,994.89		61,456.77	1,326,540.31	6,295,372.36
9,551,162.73		1,504,392.84		339,681.50	11,485,237.13	31,772,584.14
1,637,255.27		57,422.84		1,868.75	1,696,546.80	3,532,549.04
1,782,357.59		125,794.86	855.32	18,853.60	1,927,861.37	4,067,791.64
1,512,185.06		72,520.86		768,183.67	2,352,889.59	4,355,930.59
5,604,626.74		272,817.19		21,606.25	5,899,050.18	13,297,966.11
1,374,785.47		132,665.27		331,539.38	1,838,990.12	4,728,719.89
14,611,393.68	\$30,171.70	609,493.12	456.26	2,060,788.78	17,312,303.54	33,788,859.40
1,342,008.97		193,564.96		505.35	1,536,139.28	6,578,005.06
3,348,752.45		187,607.97		8,856.07	3,545,216.49	8,052,096.72
2,769,068.64	1,384.00	108,185.62		128,242.62	3,006,880.88	6,754,006.48
614,315.52	39,773.00	34,431.00		6,122.12	694,641.64	1,358,358.20
24,831,805.15		1,575,894.54	1,972.50	205,872.23	26,615,544.42	61,690,646.71
12,348,464.71		1,043,361.73	7,264.58	102,493.71	13,501,584.73	36,296,060.83
1,177,638.51		108,918.29		88,275.03	1,374,831.83	3,905,675.36
1,159,848.68		59,109.98	5,300.81		1,224,259.47	2,590,166.35
5,922,421.16		466,885.12		176,147.94	6,565,454.22	16,840,615.00
2,411,856.71		101,246.96		2,027,111.70	4,540,215.37	7,430,475.97
22,921,921.22		1,288,593.69		141,922.96	24,362,437.87	55,652,326.94
616,842.82		18,280.31		3.67	635,126.80	1,170,645.64
433,750.80		217,962.46		294.50	652,007.76	3,994,852.90
27,115,922.50		1,107,083.98		199,939.56	28,422,946.04	59,573,568.90
764,696.85		49,915.25	344.51	4,111.87	819,068.48	2,266,435.85
5,332,014.95	97,456.78	695,318.55		19,462.52	6,044,252.80	20,510,402.66
444,501.60		13,577.26		285,573.84	743,652.70	1,135,994.78

TABLE 3

Name of Company	Ledger Assets December 31st Previous Year	Increase in Capital During Year	Decrease in Capital During Year	Extended	Gross Premiums Written
Indemnity Ins. Co. of N. America	14,610,593.09			14,610,593.09	22,583,058.97
Independence Indemnity Co.	9,496,061.86			9,496,061.86	11,389,389.87
International Indemnity Co.	2,841,128.63			2,841,128.63	3,602,684.22
Lloyds Plate Glass Ins. Co.	2,041,726.71			2,041,726.71	1,127,734.31
London and Lancashire Indemnity Co. of America	4,339,952.80			4,339,952.80	4,828,129.82
Loyal Protective Ins. Co.	823,768.20			823,768.20	1,155,162.88
Maryland Casualty Co.	41,212,429.92			41,212,429.92	39,784,457.35
Massachusetts Bonding and Ins. Co.	12,879,391.06			12,879,391.06	12,306,867.13
Massachusetts Protective Ass'n, Inc.	6,125,253.81			6,125,253.81	7,027,571.35
Medical Protective Co.	2,592,229.06			2,592,229.06	1,356,779.08
Metropolitan Casualty Ins. Co. of N. Y.	12,728,921.60	500,000.00		13,228,921.60	18,301,871.21
Monarch Accident Ins. Co.	906,291.93			906,291.93	1,063,350.42
National Casualty Co.	856,053.37	550,000.00		1,406,053.37	1,349,819.84
National Surety Co.	38,005,696.63	5,000,000.00		43,005,696.63	27,394,530.94
National Union Ind. Co.	1,619,691.13	250,000.00		1,869,691.13	1,886,888.36
Nebraska Indemnity Co.	451,380.24			451,380.24	290,284.57
New Amsterdam Casualty Co. (a N. Y. Corp'n)	20,259,006.96	450,000.00		20,709,006.96	18,294,691.81
New York Casualty Co.	4,169,983.44			4,169,983.44	2,291,081.67
New York Indemnity Co.	6,767,023.35			6,767,023.35	9,424,788.94
North American Accident Ins. Co.	2,063,891.91			2,063,891.91	3,823,661.71
Northwestern Casualty & Surety Co.	2,095,604.63			2,095,604.63	1,501,600.82
Phoenix Indemnity Co.	2,354,275.79			2,354,275.79	4,294,967.28
Preferred Accident Ins. Co.	10,952,140.19			10,952,140.19	7,282,383.22
Ridgely Protective Ass'n	793,306.24	100,000.00		893,306.24	1,135,091.36
Royal Indemnity Co.	24,476,762.78			24,476,762.78	22,190,000.19
St. Paul Mercury Indemnity Co.	817,666.52			817,666.52	647,047.06
Standard Accident Ins. Co.	20,069,843.26			20,069,843.26	25,033,355.34
Sun Indemnity Co. of N. Y.	2,718,575.98			2,718,575.98	3,471,313.85
Travelers Indemnity Co.	14,805,035.65	1,500,000.00		16,305,035.65	17,171,855.94
Union Automobile Ins. Co. (a Neb. Corp'n)	2,457,079.21		50,000.00	2,407,079.21	4,835,226.15
Union Indemnity Co.	11,014,457.02			11,014,457.02	13,404,239.56
United States Casualty Co.	10,330,514.02			10,330,514.02	13,046,763.21
United States Fidelity & Guaranty Co.	50,555,082.82	1,500,000.00		52,055,082.82	53,826,924.67
Western Automobile Casualty Co.	687,968.12			687,968.12	821,967.30
Western Casualty Co.	826,968.08			826,968.08	632,823.46
Western Surety Co.	840,764.88			840,764.88	356,726.15
Total Non-Iowa Stock Co's.	\$ 614,453,019.87	\$11,505,450.00	\$ 425,000.00	\$ 625,533,469.87	\$ 611,953,225.46
Total Non-Iowa Mutual Co's.	48,892,875.69			48,892,875.69	48,006,623.11
Total U. S. Branch Companies	113,257,399.70			113,257,399.70	117,019,354.94
Total Accident Dep't Non-Iowa Life Companies	4,723,290,085.92	4,675,000.00		4,727,965,085.92	157,179,180.22
Total Iowa Stock and Mutual Companies	13,152,026.72		300,000.00	12,852,026.72	15,330,655.35
Total All Companies.	\$ 5,513,045,407.90	\$16,180,450.00	\$ 725,000.00	\$ 5,528,500,857.90	\$ 550,089,962.08

*Includes life figures.

*Red figure.

*Name changed to Republic Casualty and Surety Company.

*Receiver appointed.

Continued

Net Premiums	Policy and Inspection Fees	Interest and Rents	From Agent's Balances Charged Off	All Other	Total Income	Amount Carried Forward
14,928,718.52		566,034.96		86,293.41	15,581,046.89	30,191,639.98
8,532,780.16		325,343.61		20,697.46	8,878,821.23	18,374,883.00
2,505,127.62	533.00	115,865.45		24,085.52	2,646,511.59	5,487,640.22
913,021.22		88,492.70	78.55	70,988.77	1,072,581.24	3,114,307.95
3,395,006.73		191,179.77		600,433.40	4,186,619.90	8,526,572.70
1,147,796.30	111,352.96	37,065.88	20,053.41	26,404.06	1,342,672.61	2,166,440.81
29,403,001.11		1,706,033.81		1,251,362.96	32,360,397.88	73,572,827.80
9,353,612.97	61,634.50	556,253.58	1,967.50	61,529.90	10,034,908.45	22,914,389.51
7,018,326.47	532,509.71	305,799.15	58.86	44,450.50	7,901,144.69	14,026,398.50
1,200,019.84		122,303.62		2,691.36	1,325,014.82	3,917,243.88
11,471,202.29		534,530.16	17,749.92	1,647,739.01	13,671,221.38	26,000,142.98
1,655,151.59	208,930.67	35,057.82	4.00	3,189.22	1,902,333.30	2,808,625.23
1,304,696.62	37,609.00	26,006.50	3,488.30	952,224.56	2,334,024.98	3,740,078.35
17,569,504.61	9,610.83	1,618,087.55	53.93	2,749,771.52	21,947,028.44	64,952,725.07
1,368,123.91		73,101.48		125,130.42	1,566,355.81	3,436,046.94
228,973.45		21,262.32	60.60	2.00	250,298.37	701,678.61
13,432,137.21		811,110.35	46,091.60	2,863,069.53	17,152,408.69	37,861,415.65
2,179,604.16		193,105.03	3,345.58	57,536.14	2,433,590.91	6,006,574.35
6,549,232.08		265,486.67		1,061,333.35	7,876,052.10	14,643,075.45
2,967,577.37	52,815.50	94,065.33		723.82	3,105,182.02	5,169,073.93
985,147.60		87,544.87	13,438.70	309,241.12	1,395,372.29	3,490,976.92
3,175,267.43		85,508.64	373.84	816,888.14	4,078,128.05	6,432,403.84
5,297,993.39		504,678.14		18,005.15	5,820,676.68	16,772,816.87
1,131,433.34	164,870.75	40,210.00	345.23	10,621.22	1,347,480.54	2,240,786.78
15,425,215.15		1,150,950.10		281,520.04	16,857,685.29	41,334,448.07
491,191.08		38,098.77		4,689.00	533,978.85	1,351,045.37
19,354,826.38		1,016,025.58		132,153.79	20,503,005.75	40,572,849.01
2,302,950.63		95,188.88		10,959.08	2,409,098.59	5,127,674.57
12,419,678.44	9,634.33	582,211.99	38.70	4,688,991.07	17,700,554.53	34,005,590.18
2,776,959.30		107,907.48	302.31	259,073.42	3,144,242.51	5,551,321.72
9,157,020.20	13,324.00	725,277.14	6,319.54	805,478.57	10,707,419.45	21,721,876.47
8,791,346.55		433,324.56		89,055.02	9,313,726.13	19,644,240.15
40,571,949.57	1,753.64	2,184,056.39	22,775.91	1,251,780.48	44,032,315.99	96,087,398.81
604,336.19		23,541.89		100,000.00	727,878.08	1,415,846.20
632,873.49		30,470.07		20,422.50	683,766.0	1,510,734.14
236,974.28		54,781.61	573.96	41,723.39	334,053.24	1,194,818.12
\$ 442,431,621.84	\$ 1,373,364.37	\$ 27,237,168.54	\$ 155,341.02	\$ 28,392,803.18	\$ 490,500,388.95	\$ 1,125,123,858.82
43,845,917.51	468,216.51	2,377,619.52	7,909.11	320,382.51	47,020,045.16	95,912,920.85
88,337,060.73	61,317.55	5,304,702.90	35,433.37	2,173,484.49	95,911,999.04	209,169,398.74
132,632,156.84	530,784.19	5,743,764.87	4,329.07	1,500,071,837.05	1,038,982,872.02	6,306,947,957.94
12,629,931.35	14,010.84	418,216.42	33,664.64	1,337,012.43	14,432,835.68	27,284,862.40
\$ 719,876,688.27	\$ 2,447,693.46	\$ 41,081,472.25	\$ 236,677.21	\$ 1,532,295,609.66	\$ 2,295,928,140.85	\$ 7,824,438,998.75

TABLE 14—CASUALTY INSURANCE COMPANIES

Name of Company	Amount Brought Forward	Net Losses Paid	Investigation and Adjustment of Claims	Commission or Brokerage Net	Salaries, Fees, Traveling Expenses and Inspection
IOWA MUTUAL COMPANIES					
Employers Mutual Casualty Co.	\$ 1,006,810.29	\$ 233,335.30	\$ 23,643.63	\$ 44,752.99	\$ 55,101.77
Iowa Mutual Liability Ins. Co.	1,048,048.93	198,568.57	49,813.74	104,253.98	70,108.07
Professional Insurance Corp'n	34,508.51	1,483.34	2,283.38	180.48	6,118.32
Republic Mutual Casualty Co.	2,931.70	175.00		176.32	297.50
Travelers Mutual Casualty Co.	672,882.76	132,030.38	6,144.36	40,651.66	81,278.45
Union Mutual Casualty Co.					
Total Iowa Mutual Companies	\$ 2,765,182.19	\$ 565,592.59	\$ 81,885.11	\$ 190,015.43	\$ 212,904.30
IOWA STOCK COMPANIES					
Federal Surety Co.	\$ 4,027,450.86	\$ 559,823.84	\$ 118,636.10	\$ 384,765.59	\$ 391,106.23
Hawkeye Casualty Co.	690,127.28	48,607.41	7,204.12	40,240.46	31,880.20
Southern Surety Co.	17,774,374.40	4,069,487.84	690,487.28	2,193,231.25	1,132,857.38
Total Iowa Stock Companies	\$ 22,491,952.54	\$ 4,677,919.09	\$ 816,327.50	\$ 2,618,237.30	\$ 1,555,846.81
Total Iowa Stock and Mutual Companies	\$ 25,257,134.73	\$ 5,243,511.68	\$ 898,212.61	\$ 2,808,252.73	\$ 1,768,751.11
(Accident Department) IOWA LIFE COMPANIES					
Great Western Ins. Co.	\$ 12,027,727.67	\$ 323,331.23	\$ 22,595.84	\$ 190,353.84	\$ 178,235.41
Grand Total Iowa Stock and Mutual Companies	\$ 27,284,862.40	\$ 5,566,842.91	\$ 920,808.45	\$ 3,007,606.57	\$ 1,946,987.13
NON-IOWA MUTUAL COMPANIES					
American Mut. Liability Ins. Co.	\$ 32,370,552.80	\$ 6,924,249.24	\$ 1,201,305.63	\$ 15,886.77	\$ 1,530,255.15
Builders and Manufacturers Mutual Casualty Co.	2,950,710.19	511,607.49	145,092.84	45,329.06	374,064.61
Hardware Mutual Casualty Co.	3,799,463.53	615,308.89	190,502.96	59,057.72	215,806.74
Indiana Liberty Mutual Ins. Co.	705,612.50	156,283.78	11,126.96	50,026.52	44,006.84
Liberty Mutual Ins. Co.	27,639,967.79	6,517,638.42	1,229,542.82		1,424,800.81
Lumbermen's Mutual Casualty Co.	12,305,216.93	2,365,997.66	879,036.15	374,595.26	666,677.37
Security Mutual Casualty Co.	11,414,149.06	983,185.98	199,859.12	73,965.34	67,072.06
State Farm Mutual Automobile Insurance Co.	2,164,833.73	276,327.97	31,578.44	84,739.00	61,855.63
Western Automobile Ins. Co.	2,562,413.72	761,107.83	83,023.87	280,333.66	88,286.37
Total Non-Iowa Mutual Companies	\$ 95,912,920.85	\$ 19,111,767.26	\$ 3,971,668.73	\$ 983,933.33	\$ 4,472,805.58
UNITED STATES BRANCHES					
Employers Liability Assur. Corp'n	\$ 60,434,616.17	\$ 12,702,262.54	\$ 2,618,091.44	\$ 4,797,216.18	\$ 2,646,603.98
European General Reins. Co., Ltd.	19,767,252.41	2,741,999.09	224,349.07	2,628,661.28	87,572.87
General Accident Fire and Life Assurance Corp'n	35,294,730.81	8,206,330.67	1,783,114.53	3,866,948.55	812,255.71
London Guarantee & Accident Co.	27,999,057.84	5,608,729.51	1,171,833.27	2,158,424.24	1,052,509.04
Ocean Accident & Guar. Corp'n	37,025,017.15	8,449,472.11	1,610,745.70	3,146,948.78	2,086,592.37
Zurich General Accident and Liability Ins. Co., Ltd.	28,648,724.32	6,611,282.01	1,453,009.77	2,572,636.87	1,092,087.89
Total U. S. Branch Companies	\$ 209,169,398.74	\$ 44,320,076.83	\$ 8,861,143.78	\$ 19,170,835.00	\$ 7,773,771.86

CASUALTY INSURANCE STATISTICS

DISBURSEMENTS FOR YEAR 1927

Real Estate, Expenses and Taxes	Federal, State and All Taxes, Licenses and Fees	Dividends to Stockholders and Policyholders	Agents' Balances Charged off	All Other	Total	Balance
\$ 2,191.51	\$ 3,401.95		\$ 3,159.40	\$ 28,187.34	\$ 388,422.98	\$ 618,387.31
	5,865.61			27,688.49	461,649.97	586,398.96
	36.69			5,490.89	15,593.30	18,915.21
	37.50			1,322.43	2,008.75	923.95
	2,785.15			66,006.43	328,896.43	343,986.33
\$ 2,191.51	\$ 12,126.90		\$ 3,159.40	\$ 128,695.58	\$ 1,196,571.43	\$ 1,568,610.76
\$ 363.94	\$ 50,310.01		\$ 83,426.47	\$ 161,216.15	\$ 1,749,648.33	\$ 2,277,802.53
4,347.16	11,147.80	6,016.00	1,222.51	7,621.75	158,290.41	531,836.87
99,225.65	239,315.75	216,000.00	17,795.36	394,000.34	9,052,400.85	8,721,973.55
\$ 103,936.75	\$ 300,773.56	\$ 222,016.00	\$ 102,444.34	\$ 562,838.24	\$ 10,960,339.59	\$ 11,531,612.95
\$ 106,128.26	\$ 312,900.46	\$ 222,016.00	\$ 105,603.74	\$ 691,533.82	\$ 12,156,911.02	\$ 13,100,223.71
\$ 3,125.39	\$ 25,606.94	\$ 30,000.00		\$ 206,284.86	\$ 988,623.51	\$ 1,039,104.10
\$ 109,253.65	\$ 338,597.40	\$ 252,016.00	\$ 105,603.74	\$ 897,818.68	\$ 13,145,534.53	\$ 14,139,327.87
\$ 139,897.11	\$ 206,971.49	\$ 2,743,511.32	\$ 15,649.06	\$ 495,942.73	\$ 13,273,668.50	\$ 19,096,884.30
	12,615.73	197,205.63	3,430.74	101,574.38	1,390,980.48	1,559,729.71
	20,676.26	469,640.73	31.85	114,287.67	1,685,312.82	2,114,150.71
157.20	2,089.89	9,441.32	424.53	32,340.64	306,497.62	399,114.88
	191,957.32	2,564,210.65	37,367.27	340,966.54	12,306,483.83	15,333,483.96
	94,272.32	1,058,317.14	7,146.90	184,130.60	5,630,173.40	6,675,043.53
2,154.90	29,227.16	746,338.60	441.58	26,266.09	2,128,510.83	9,285,638.83
	16,656.38			538,408.00	1,009,565.51	1,155,268.22
	23,697.59		19,854.13	25,009.57	1,281,803.02	1,280,520.70
\$ 142,209.21	\$ 598,764.14	\$ 7,788,665.39	\$ 84,346.06	\$ 1,858,926.31	\$ 39,013,086.01	\$ 56,899,834.84
\$ 258,315.76	\$ 649,142.08		\$ 19,065.51	\$ 2,813,458.17	\$ 26,504,245.66	\$ 33,939,370.51
	90,251.95			846,905.57	6,615,830.73	13,151,421.69
56,649.37	430,765.55		5,359.59	688,955.83	15,850,379.80	19,444,351.07
688,422.09	265,422.80		52,974.14	999,659.35	11,998,634.44	16,001,623.36
47,572.58	390,732.95		51,004.04	1,135,346.48	16,918,415.01	20,106,602.14
	286,062.22		5,655.07	399,437.25	12,421,071.08	16,227,653.25
\$ 1,050,959.80	\$ 2,113,277.55		\$ 134,058.35	\$ 6,883,852.65	\$ 90,307,976.72	\$ 118,861,422.02

TABLE 14

Name of Company	Amount Brought Forward	Net Losses Paid	Investigation and Adjustment of Claims	Commission or Brokerage Net	Salaries, Fees, Traveling Expenses and Inspection
NON-IOWA LIFE COMPANIES (Accident Department)					
Abraham Lincoln Life Ins. Co.	\$ 3,708,328.57	\$ 151,047.03	\$ 20,888.30	\$ 127,517.62	\$ 70,350.62
Aetna Life Ins. Co.	68,722,216.51	16,665,222.32	2,350,248.79	5,761,459.58	3,953,954.00
American Bankers Ins. Co.	6,800,329.28	483,748.86	5,853.65	476,782.16	234,823.54
Benefit Ass'n of Ry. Employees	3,756,641.64	1,220,014.41	40,304.71	604,025.42	211,812.36
Business Men's Assurance Co. of America	8,941,207.38	2,207,814.84	86,388.08	726,737.09	409,759.74
Columbian Nat'l Life Ins. Co.	40,539,264.48	198,006.21	10,039.96	106,923.61	46,068.34
Columbus Mutual Life Ins. Co.	14,100,617.19	62,682.86	923.02	55,617.64	12,043.10
Continental Assurance Co.	161,162.49	1,875.36	44.00	46,257.38	17,356.38
Continental Life Ins. Co.	16,244,897.28	790,505.73	13,493.53	242,336.66	81,143.40
Equitable Life Assurance Society of U. S.	1,090,331,989.84	695,310.36	46,235.94	71,722.26	25,467.28
Federal Life Ins. Co.	15,056,069.44	1,707,554.48	45,240.64	665,506.82	343,524.00
Great Northern Life Ins. Co.	6,394,047.16	641,688.96	19,580.60	381,899.89	207,104.48
Metropolitan Life Ins. Co.	2,680,924,456.73	4,499,782.96	216,869.36	668,234.26	960,272.88
Midwest Life Ins. Co.	4,536,424.49	48,529.90	2,163.67	19,939.07	17,644.35
Missouri State Life Ins. Co.	92,669,141.88	284,882.93	6,200.20	177,359.00	167,788.00
National Life Ins. Co. of the U. S. of A.	59,813,144.86	64,703.26	361.07	14,759.11	12,673.66
Occidental Life Ins. Co.	17,763,185.80	139,957.99	6,695.74	58,570.35	40,000.00
Ohio National Life Ins. Co.	10,096,371.42	8,942.81		3,152.34	
Old Line Ins. Co. of America	289,554.25	61,392.43	3,212.48	44,917.88	17,389.38
Pacific Mutual Life Ins. Co.	20,812,004.06	2,518,704.15	210,106.24	1,417,462.99	575,771.30
Provident Life & Accident Ins. Co.	7,933,793.36	1,738,948.81	106,177.91	1,016,134.99	285,145.36
Prudential Ins. Co. of America	2,038,281,528.89	122,873.53	2,009.91	10,088.81	8,100.01
Reliance Life Ins. Co.	1,520,971.20	333,020.08	3,073.27	152,490.31	168,567.89
Sentinel Life Ins. Co.	1,269,894.92	111,029.23	6,898.70	156,770.10	97,558.48
Travelers Equitable Ins. Co.	1,072,944.70	159,786.20	13,539.65	85,424.00	54,669.32
Travelers Ins. Co.	148,299,627.06	30,109,977.58	4,594,854.75	10,410,173.83	8,657,118.04
Washington Fidelity National Ins. Co.	6,908,143.00	2,092,411.55	2,326.83	1,224,030.15	1,322,124.48
Total Accident Dep't Non-Iowa Life Companies	\$ 6,366,947,957.94	\$ 67,120,414.83	\$ 7,813,531.00	\$ 24,726,293.32	\$ 17,989,309.34
NON-IOWA STOCK COMPANIES					
Aetna Casualty and Surety Co.	\$ 44,430,674.70	\$ 6,321,670.40	\$ 1,428,982.49	\$ 4,078,191.14	\$ 2,320,039.06
American Automobile Ins. Co.	16,591,373.15	3,400,516.68	570,750.41	1,834,895.77	371,672.74
American Casualty Co.	4,939,611.95	577,431.30	111,410.38	410,873.10	184,461.17
American Credit Indemnity Co.	6,706,786.49	943,800.15	218,983.35	508,000.79	259,454.42
American Employers Ins. Co.	6,631,066.19	1,179,848.58	149,335.53	558,637.85	280,085.22
American Reinsurance Co.	6,295,372.36	245,128.51		371,531.05	60,787.63
American Surety Co. of N. Y.	31,772,584.14	2,671,664.18	631,943.96	1,568,821.91	2,823,413.06
Central Surety & Ins. Corp'n.	3,552,549.04	452,278.98	78,976.12	467,578.14	150,236.61
Central West Casualty Co.	4,667,791.64	895,554.75	174,140.54	348,251.85	237,175.16
Century Indemnity Co.	4,355,930.59	237,781.43	95,270.09	237,367.58	398,843.73
Columbia Casualty Co.	13,297,966.11	3,250,080.19	689,884.58	1,208,008.80	760,077.83
Constitution Indemnity Co. of Philadelphia	4,728,719.89	178,230.51	64,431.28	220,691.16	294,468.49
Continental Casualty Co. (an Indiana Corp'n)	33,788,859.40	5,998,126.37	957,166.42	3,742,911.56	1,835,851.13
Detroit Fidelity and Surety Co.	6,578,005.06	569,192.56	68,670.38	389,314.31	320,543.33
Eagle Indemnity Co.	8,052,096.72	1,565,546.71	256,909.33	737,112.67	319,325.74
Employers Indemnity Corp'n.	6,754,006.48	1,773,898.90	181,158.09	651,138.44	140,134.00
Federal Casualty Co.	1,358,358.20	220,689.90	39,828.06	202,136.80	66,317.64
Fidelity and Cas. Co. of N. Y.	61,690,646.71	11,801,175.37	2,397,887.57	5,092,271.97	3,609,369.35
Fidelity and Deposit Co. of Md.	36,206,069.83	3,737,328.51	817,680.90	2,783,740.66	2,390,148.10
First Reinsurance Co. of Hartford	3,905,675.36	473,811.18	15,802.48	453,221.81	41,467.06
General Casualty and Surety Co.	2,590,166.35	569,744.89	147,757.43	255,381.30	152,959.62
General Reinsurance Corp'n.	16,840,615.00	2,513,191.28	198,822.59	1,934,568.72	182,408.67

Continued

Real Estate, Expenses and Taxes	Federal, State and All Taxes, Licenses and Fees	Dividends to Stockholders and Policyholders	Agents' Balances Charged off	All Other	Total	Balance
\$ 12,353.02	2,970.48	\$ 600,000.00	\$ 1,508.38	\$ 606,503.49	\$ 974,884.92	\$ 2,733,443.63
6,354.20	739,430.23		21,715.22	\$ 1,249,875.00	\$ 31,384,258.19	\$ 37,337,968.32
	29,113.12		14,322.41	\$ 1,139,703.57	\$ 2,384,347.31	\$ 4,416,981.97
	48,986.23			106,093.34	2,237,590.89	1,519,050.75
	74,752.80		13,160.69	\$ 1,029,972.81	\$ 4,539,586.05	\$ 4,401,621.33
	9,032.00			\$ 5,367,111.20	\$ 5,737,181.22	\$ 34,802,083.26
	314.56		726.56	\$ 2,392,038.73	\$ 2,525,246.52	\$ 11,575,370.67
	602.06			16,842.76	82,977.94	78,184.55
	21,994.28		1,399.59	\$ 2,383,783.68	\$ 3,534,656.87	\$ 12,710,240.41
	25,482.74	17,709.70		\$ 160,083,258.82	\$ 160,965,187.10	\$ 929,366,802.74
	51,834.23			\$ 2,197,264.83	\$ 5,610,925.09	\$ 10,045,144.35
	28,366.03		3,550.76	\$ 855,261.93	\$ 2,137,461.65	\$ 4,256,585.51
	119,443.31	466,079.28	151.09	\$ 376,170,076.79	\$ 383,100,909.93	\$ 2,297,823,516.80
	2,567.56		208.98	\$ 631,534.67	\$ 722,588.10	\$ 3,813,836.39
	12,112.20			\$ 16,364,227.38	\$ 17,012,569.80	\$ 75,656,572.08
	3,099.62		91.27	\$ 12,479,034.18	\$ 12,574,722.17	\$ 47,238,422.69
	6,642.49		2,746.14	\$ 3,051,093.37	\$ 3,306,715.08	\$ 14,457,470.72
	4,059.14		212.73	\$ 1,651,319.82	\$ 1,663,414.97	\$ 8,432,956.45
	161,992.90	171,470.00	52.13	\$ 27,219.95	\$ 158,403.89	\$ 131,150.36
15,695.17	77,018.85	94,000.00	3,806.76	\$ 229,405.18	\$ 5,284,964.89	\$ 15,527,039.17
	3,756.88	11,528.30		\$ 745,876.21	\$ 4,082,864.68	\$ 3,850,928.68
	22,690.64			\$ 301,603,565.55	\$ 301,762,012.99	\$ 1,736,519,515.90
	579.02			34,734.76	714,546.95	806,424.25
1,204.79	8,880.89		800.98	\$ 198,789.39	\$ 571,424.87	\$ 698,470.05
	1,847,562.87	1,800,000.00	4,675.18	\$ 137,829.40	\$ 610,809.38	\$ 610,809.38
	96,550.06		23,956.42	\$ 2,942,958.49	\$ 60,367,320.74	\$ 87,932,396.32
\$ 35,607.18	\$ 3,429,835.19	\$ 3,160,787.28	\$ 93,244.24	\$ 894,453,134.30	\$ 1,018,822,156.68	\$ 5,348,125,801.26
\$ 7,386.86	\$ 567,927.20	\$ 240,000.00	\$ 6,439.82	\$ 781,962.55	\$ 15,753,500.12	\$ 28,677,174.58
	226,143.39	200,000.00	681.72	\$ 227,536.07	\$ 6,832,196.78	\$ 9,759,176.37
20,709.48	59,096.48	140,000.00		\$ 57,495.12	\$ 1,561,477.03	\$ 3,378,134.92
	48,112.33	160,000.00	40,426.60	\$ 149,173.89	\$ 2,327,951.59	\$ 4,378,834.90
	52,286.62		9,207.57	\$ 116,507.69	\$ 2,345,909.06	\$ 4,285,187.13
2,996.07	79,998.34	150,000.00		\$ 147,230.60	\$ 1,057,602.20	\$ 5,237,710.16
409,296.37	439,526.56	1,100,000.00		\$ 541,000.46	\$ 10,185,696.50	\$ 21,586,917.64
	26,646.57		247.76	\$ 119,925.07	\$ 1,295,989.85	\$ 2,256,559.19
11,478.03	41,712.51	40,000.00	7,807.78	\$ 55,250.53	\$ 1,801,371.15	\$ 2,866,420.49
	16,876.64			\$ 74,847.79	\$ 1,000,987.28	\$ 3,294,943.31
	132,481.29		10,462.05	\$ 129,152.85	\$ 6,189,147.68	\$ 7,108,818.43
	16,591.55			\$ 435,336.19	\$ 1,309,747.18	\$ 3,418,972.71
10,094.83	378,928.68	820,000.00	7,964.93	\$ 593,558.91	\$ 14,344,602.83	\$ 19,444,256.57
7,661.45	73,206.52	145,456.00	1,264.13	\$ 90,106.50	\$ 1,665,415.18	\$ 4,912,590.49
	55,352.23		2,978.90	\$ 142,298.28	\$ 3,079,529.89	\$ 4,972,599.86
6,438.25	85,853.12	91,006.90	579.20	\$ 311,122.06	\$ 3,241,328.99	\$ 3,512,677.49
3,178.50	17,558.57	40,250.00	3,325.39	\$ 93,800.72	\$ 687,085.58	\$ 671,272.62
181,114.59	530,217.31	800,000.00	18,718.87	\$ 583,834.06	\$ 25,014,589.09	\$ 26,076,057.62
169,450.18	557,574.66	799,992.00	501.81	\$ 537,337.14	\$ 11,793,753.96	\$ 24,412,306.87
	11,173.95	80,000.00		\$ 22,775.97	\$ 1,068,253.35	\$ 2,807,422.61
\$ 3,634.90	14,785.72		14,875.57	\$ 49,871.32	\$ 1,209,010.78	\$ 1,381,155.57
	91,213.54	297,067.50	11,519.11	\$ 230,514.72	\$ 5,459,305.93	\$ 11,381,369.07

TABLE 14

Name of Company	Amount Brought Forward	Net Losses Paid	Investigation and Adjustment of Claims	Commission or Brokerage Net	Salaries, Fees, Traveling Expenses and Inspection
Georgia Casualty Co.	7,430,475.97	1,849,419.90	418,256.42	637,257.57	277,570.48
Globe Indemnity Co. (a N. Y. Corp'n)	55,652,326.94	10,165,009.89	1,885,013.20	4,745,708.98	2,111,173.85
Great American Casualty Co.	1,170,645.64	244,590.09	7,756.30	236,493.14	75,000.43
Guarantee Co. of North America	3,994,852.90	93,810.91	5,537.74	71,664.83	130,315.16
Hartford Accident and Indemnity Co.	59,573,568.90	12,425,365.29	2,147,461.74	5,673,671.42	3,002,433.06
Hartford Live Stock Ins. Co.	2,266,435.85	560,235.44	27,250.98	71,604.30	102,362.15
Hartford Steam Boiler Inspection & Ins. Co.	20,510,402.66	887,040.95	47,946.84	995,614.63	2,169,308.26
Illinois Indemnity Co. ¹	1,135,994.78	172,334.05	17,905.11	131,322.21	81,001.35
Indemnity Ins. Co. of N. America	30,191,639.98	6,599,777.76	1,286,006.71	2,891,591.57	1,488,907.16
Independence Indemnity Co.	18,374,883.09	3,551,305.23	855,272.81	1,843,663.57	954,304.81
International Indemnity Co.	5,487,640.22	1,224,579.53	331,632.93	672,768.93	282,790.24
Lloyds Plate Glass Ins. Co.	3,114,307.95	292,405.62	21,917.40	290,045.94	139,484.61
London and Lancashire Indemnity Co. of America	8,526,572.70	1,558,653.71	269,507.01	719,411.74	445,763.37
Loyal Protective Ins. Co.	2,166,440.81	598,623.27	9,446.53	92,172.16	324,700.70
Maryland Casualty Co.	73,572,827.89	13,191,999.63	2,724,529.73	6,457,928.11	3,099,654.37
Massachusetts Bonding & Ins. Co.	22,914,389.51	3,873,032.94	524,761.94	2,350,866.86	1,043,118.97
Massachusetts Protective Association, Inc.	14,026,398.50	4,320,405.52	37,053.47	987,538.96	728,865.27
Medical Protective Co.	3,917,243.88	408,525.14	99,030.51	47,551.05	212,613.02
Metropolitan Casualty Ins. Co. of N. Y.	26,900,142.98	5,538,179.25	999,648.07	2,340,728.55	1,659,686.62
Monarch Accident Ins. Co.	2,898,625.22	896,050.56	17,486.21	254,906.78	275,830.32
National Casualty Co.	3,740,078.35	656,003.09	12,485.40	425,518.24	130,992.31
National Surety Co.	64,952,725.07	7,696,343.09	1,384,200.36	4,374,323.46	2,662,643.37
National Union Indemnity Co.	3,436,046.94	435,813.06	94,031.33	291,866.49	44,731.17
Nebraska Indemnity Co.	701,678.61	74,300.16	22,542.25	63,631.98	21,245.99
New Amsterdam Casualty Co. (a N. Y. Corp'n)	37,861,415.65	6,371,613.00	1,343,479.07	3,104,981.95	1,118,110.44
New York Casualty Co.	6,603,574.35	678,469.55	148,872.26	593,227.03	302,526.46
New York Indemnity Co.	14,643,075.45	3,293,466.03	687,190.18	1,371,155.06	832,866.80
North American Accident Ins. Co.	5,169,073.93	964,583.73	56,209.85	1,181,222.14	244,011.39
Northwestern Cas. & Surety Co.	3,490,976.92	652,369.62	181,334.96	249,814.71	114,159.04
Phoenix Indemnity Co.	6,432,403.84	1,338,144.54	353,977.17	662,059.48	491,239.53
Preferred Accident Ins. Co.	16,772,816.87	2,096,612.77	490,163.02	1,316,439.62	498,889.08
Ridgely Protective Ass'n	2,240,736.78	672,863.09	16,987.60	42,340.57	350,819.77
Royal Indemnity Co.	41,334,448.07	10,223,711.71	1,399,436.45	3,313,828.11	1,524,505.39
St. Paul-Mercure Indemnity Co.	1,351,645.37	96,519.63	15,467.02	114,357.60	6,196.60
Standard Accident Ins. Co.	40,572,849.01	7,801,820.42	1,737,274.93	4,351,695.81	1,944,811.81
Sun Indemnity Co. of N. Y.	5,127,674.57	1,003,628.44	177,767.86	550,963.02	168,547.48
Travelers Indemnity Co.	34,005,590.18	4,855,478.40	1,287,618.81	2,716,013.17	2,133,479.00
Union Automobile Ins. Co. (a Neb. Corp'n)	5,551,321.72	1,185,969.09	379,807.52	760,893.45	196,366.61
Union Indemnity Co.	21,721,876.47	3,926,808.73	988,760.65	2,338,342.31	988,586.98
United States Casualty Co.	19,644,240.15	4,257,863.21	1,130,823.04	1,841,672.17	872,208.81
United States Fidelity & Guar. Co.	96,087,398.81	18,387,196.73	3,524,642.50	7,911,215.39	4,980,684.65
Western Automobile Casualty Co.	1,415,846.20	267,874.33	42,292.68	122,245.74	29,970.97
Western Casualty Co.	1,510,734.14	470,225.35	79,330.02	111,107.48	38,166.71
Western Surety Co.	1,194,818.12	191,950.32	22,001.20	51,107.48	38,870.13
Total Non-Iowa Stock Co's	\$ 1,125,123,858.82	\$195,627,664.10	\$ 36,605,909.76	\$ 97,316,073.75	\$ 55,649,256.07
Total Non-Iowa Mutual Co's	95,912,920.85	19,111,767.26	3,971,668.73	983,933.33	4,472,805.58
Total U. S. Branch Co's	209,169,398.74	44,320,076.83	8,861,143.78	19,170,835.90	7,773,771.86
Total Accident Dep't Non-Iowa Life Companies	6,366,947,957.94	67,120,414.83	7,813,531.00	24,726,293.32	17,989,309.34
Total Iowa Stock and Mutual Companies	27,284,862.40	5,566,842.91	920,808.45	3,007,606.57	1,946,987.13
Total All Companies	\$ 7,824,438,998.75	\$331,746,765.93	\$ 58,173,061.72	\$145,204,742.87	\$ 87,832,129.98

¹Includes life figures.²Name changed to Republic Casualty and Surety Company.³Receiver appointed.

Continued

Real Estate, Expenses and Taxes	Federal, State and All Taxes, Licenses and Fees	Dividends to Stockholders and Policyholders	Agents' Balances Charged off	All Other	Total	Balance
472.17	86,736.94	60,000.00		651,737.94	3,981,451.42	3,449,024.55
108,559.93	659,659.59	625,000.00		462,242.04	20,762,367.48	34,889,959.46
4,493.78	12,270.15			36,775.46	617,448.35	553,197.29
50,166.87	23,188.11	67,012.00		40,227.57	481,923.19	3,512,929.71
10,612.37	555,977.85	150,000.00	30,685.45	799,812.88	24,796,020.06	34,777,548.84
29,256.26	19,157.93		688.70	26,348.46	807,647.96	1,458,787.89
	304,216.51	400,000.00	203.07	229,022.25	5,062,608.71	15,447,793.95
	3,536.14		3,400.97	78,982.11	489,081.04	646,912.84
	343,217.48	150,000.00	9,372.97	495,467.93	13,264,341.58	16,927,298.40
	190,700.68	75,000.00	4,088.85	474,319.93	7,948,555.89	10,426,327.20
71,817.78	676.42		1,795.87	145,495.59	2,731,557.29	2,756,082.93
	47,796.32	140,035.00	48.60	45,754.81	977,488.30	2,136,819.65
	67,447.48	37,500.00	4,871.50	138,299.03	3,241,453.84	5,285,118.86
	30,325.90	10,000.00	20,698.51	205,805.70	1,291,772.77	874,668.04
48,484.31	1,060,391.75	999,996.61	97,768.02	829,930.34	28,510,683.47	45,062,144.33
191.66	248,886.55	360,000.00	6,506.85	453,426.16	8,860,791.93	14,053,597.58
8,905.11	171,682.79	50,000.00	4,427.66	766,286.94	7,075,165.72	6,951,232.78
3,203.43	76,891.71	60,000.00		296,109.36	1,203,924.22	2,713,319.66
4,031.86	217,729.48	440,000.00	39,532.58	627,673.61	11,867,210.02	15,032,932.06
2,774.14	43,957.07	10,000.00	1,607.74	455,754.35	1,958,357.17	940,268.06
	38,622.90	146,500.00		99,188.49	1,499,310.43	2,240,767.92
84.89	575,697.05	1,124,930.00	53,670.07	1,079,361.45	18,951,253.74	46,001,471.33
	33,403.40			15,002.63	914,848.08	2,521,198.86
239.23	5,492.53	6,000.00	707.61	9,195.36	208,355.11	498,323.50
15,058.13	285,593.25	607,500.00	61,036.63	371,785.66	13,279,158.13	24,582,257.52
	62,425.40	160,000.00	2,523.94	89,485.99	2,037,530.63	4,566,043.72
	130,655.04		4,606.73	260,805.23	6,600,745.07	8,042,330.38
	100,849.47	50,000.00	1,662.20	198,793.95	2,797,332.64	2,371,741.29
	24,594.64	46,140.50	17,589.10	67,044.37	1,353,046.94	2,137,929.98
	49,427.79		10,132.64	114,841.14	3,019,822.29	3,412,581.55
	176,308.71	420,000.00		95,736.91	5,094,150.11	11,678,666.76
	30,338.17	120,000.00	690.53	201,052.87	1,435,092.60	805,604.18
	443,946.94	200,000.00	17,193.67	805,802.23	17,928,424.31	23,406,023.76
	13,950.13			23,750.86	270,241.84	1,081,403.53
118,220.04	390,991.15	217,500.00	41,053.37	1,176,548.95	17,779,916.48	22,792,932.53
	37,810.60			75,605.22	2,014,322.62	3,113,351.95
	452,547.72	300,000.00	872.29	584,176.10	12,330,185.49	21,675,404.69
	76,817.01	52,500.00	697.05	161,253.34	2,814,244.07	2,737,077.65
41,383.19	193,421.76	373,500.00	101,007.38	480,889.14	9,432,700.14	12,289,176.33
	175,053.22	100,000.00		413,528.74	8,791,149.19	10,853,090.96
184,982.12	1,471,099.22	1,432,500.00	68,870.11	1,432,248.89	39,393,439.61	56,693,959.20
	15,137.84	20,000.00	520.21	14,164.18	512,205.95	903,640.25
	8,866.15	75,000.00		7,312.52	678,900.75	831,833.39
18,611.35	6,259.94	10,041.50	2,522.43	64,788.80	406,153.15	788,664.97
\$ 1,554,988.16	\$ 12,487,020.66	\$ 16,200,428.01	\$ 748,054.57	\$ 20,592,464.57	\$ 434,781,859.65	\$ 690,341,999.17
142,209.21	598,764.14	7,788,665.39	84,346.06	1,858,926.31	39,013,086.01	56,899,834.84
1,050,959.80	2,113,277.55		134,058.35	6,883,852.65	90,307,976.72	118,861,422.02
35,607.18	3,429,835.19	3,160,787.28	93,244.24	894,453,134.30	1,018,822,156.68	5,348,125,801.26
109,253.65	338,597.40	252,016.00	105,603.74	897,818.68	13,145,534.53	14,139,327.87
\$ 2,893,018.00	\$ 18,967,494.94	\$ 25,401,896.68	\$ 1,165,306.96	\$ 924,686,196.51	\$ 1,596,070,613.59	\$ 6,228,368,385.16

TABLE 15—CASUALTY INSURANCE COMPANIES

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
IOWA MUTUAL COMPANIES					
Employers Mutual Casualty Co.		\$ 9,000.00		\$ 485,271.33	\$ 44,679.31
Iowa Mutual Liability Ins. Co.	\$ 63,674.39	153,675.00		210,205.66	64,433.85
Professional Ins. Corp'n					14,542.46
Republic Mutual Casualty Co.					758.35
Travelers Mutual Casualty Co.		16,940.00		29,091.98	24,641.54
Union Mutual Casualty Co.					
Total Iowa Mutual Companies	\$ 63,674.39	\$ 179,615.00		\$ 724,568.97	\$ 149,556.05
IOWA STOCK COMPANIES					
Federal Surety Co.		\$ 741,953.25		\$ 481,927.09	\$ 251,961.34
Hawkeye Casualty Co.	\$ 171,924.84	101,645.00	\$ 700.00	101,552.69	122,167.13
Southern Surety Co.	1,258,060.00	910,443.01	50,000.00	1,770,269.21	1,379,890.47
Total Iowa Stock Companies	\$ 1,429,984.84	\$ 1,754,041.26	\$ 50,700.00	\$ 2,353,749.89	\$ 1,754,022.60
Total Iowa Stock and Mutual Co's.	\$ 1,493,659.23	\$ 1,933,656.26	\$ 50,700.00	\$ 3,078,318.86	\$ 1,908,078.65
(Accident Department)					
IOWA LIFE COMPANIES					
Great Western Ins. Co.	\$ 253,288.23	\$ 221,779.86		\$ 489,173.41	\$ 59,471.30
Grand Total Iowa Stock and Mutual Companies	\$ 1,746,947.46	\$ 2,155,436.12	\$ 50,700.00	\$ 3,567,492.27	\$ 1,942,550.15
NON-IOWA MUTUAL COMPANIES					
American Mutual Liability Ins. Co.	\$ 881,288.86			\$ 15,719,757.49	\$ 989,300.73
Builders and Manufacturers Mutual Casualty Co.				1,165,200.10	196,622.76
Hardware Mutual Casualty Co.		\$ 50,000.00		1,788,500.00	146,719.51
Indiana Liberty Mutual Ins. Co.				291,577.70	46,407.52
Liberty Mutual Ins. Co.		439,400.00		12,401,821.20	886,921.55
Lumbermen's Mutual Casualty Co.		676,000.00		4,152,795.80	1,047,566.51
Security Mutual Casualty Co.	30,000.00			8,299,269.10	504,365.29
State Farm Mut. Automobile Ins. Co.				1,085,630.67	69,637.55
Western Automobile Ins. Co.				1,070,589.81	38,338.18
Total Non-Iowa Mutual Companies	\$ 911,288.86	\$ 1,165,400.00		\$ 45,975,141.87	\$ 3,225,359.74
UNITED STATES BRANCHES					
Employers Liability Assurance Corp'n	\$ 5,208,577.11			\$ 22,878,702.78	\$ 539,778.30
European General Reinsurance Co., Ltd.		\$ 1,248,000.00		10,249,223.19	290,761.96
General Accident, Fire and Life Assurance Corp'n	956,203.97	16,300.00		13,422,545.28	1,306,463.00
London Guarantee & Accident Co.		9,500.00		13,068,297.86	609,550.30
Ocean Accident & Guarantee Corp'n	842,253.28	71,390.00		15,486,315.96	784,870.08
Zurich General Accident and Liability Ins. Co., Ltd.				12,311,440.23	783,367.21
Total United States Branch Co's.	\$ 7,007,034.36	\$ 1,345,190.00		\$ 87,416,525.30	\$ 4,214,670.73
NON-IOWA LIFE COMPANIES (Accident Department)					
Abraham Lincoln Life Ins. Co.		\$ 12,000.00		\$ 66,500.00	\$ 37,429.34
Aetna Life Ins. Co.	\$ 199,913.93	5,347,538.48		23,157,530.60	1,977,082.40
American Bankers Ins. Co.	\$ 1,245,351.53	\$ 1,629,593.12	\$ 134,581.89	\$ 513,540.75	\$ 195,305.29
Benefit Ass'n of Railway Employees	257,654.63			1,194,763.58	41,271.67
Business Men's Assurance Co. of Amer.					
Columbian Nat'l Life Ins. Co.					
Columbus Mutual Life Ins. Co.	\$ 987,791.89	\$ 8,906,122.08	\$ 1,029,295.82	\$ 484,520.50	\$ 17,673.27
Continental Assurance Co.		20,000.00			8,076.35
Continental Life Ins. Co.		239,866.57			111,357.23
Equitable Life Assurance Soc. of U. S.					

ASSETS DECEMBER 31, 1927

Gross Premiums in Course of Collection	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
\$ 78,886.07	\$ 550.00	\$ 618,387.31	\$ 12,549.98	\$ 630,937.29	\$ 10,784.99	\$ 620,152.30
65,305.89	29,104.97	586,398.96	19,644.24	606,043.20	29,960.56	576,082.64
2,558.75	1,814.01	18,915.21	750.41	19,665.62	2,691.51	16,974.11
139.00	25.00	922.95	1,071.44	1,094.39	1,096.44	897.95
177,057.40	96,255.31	343,986.33	1,123.06	345,109.39	57,127.21	287,982.18
\$ 323,947.11	\$ 127,749.29	\$ 1,568,610.76	\$ 35,139.13	\$ 1,603,749.89	\$ 101,000.71	\$ 1,502,089.18
\$ 591,496.37	\$ 210,462.98	\$ 2,277,802.53	\$ 217,480.42	\$ 2,495,282.95	\$ 126,579.34	\$ 2,368,703.61
25,301.68	8,545.47	531,836.87	18,936.55	550,773.42	71,693.48	479,079.94
2,351,906.99	1,001,310.87	8,721,973.55	488,773.24	9,210,746.79	352,945.00	8,857,801.79
\$ 2,968,795.04	\$ 1,220,319.32	\$ 11,531,612.95	\$ 725,190.21	\$ 12,256,803.16	\$ 551,217.82	\$ 11,705,585.34
\$ 2,992,742.15	\$ 1,348,068.61	\$ 13,100,223.71	\$ 760,329.34	\$ 60,946,491.61	\$ 1,151,745.61	\$ 59,794,746.00
\$ 1,886.50	\$ 33,504.66	\$ 1,039,104.16	\$ 61,822.68	\$ 1,100,926.84	\$ 25,343.17	\$ 1,075,583.67
\$ 3,294,628.65	\$ 1,381,573.27	\$ 14,139,327.87	\$ 822,152.02	\$ 14,961,479.89	\$ 678,221.70	\$ 14,283,258.19
\$ 1,094,892.50	\$ 411,584.72	\$ 19,096,884.30	\$ 1,535,409.80	\$ 20,632,294.10	\$ 605,112.32	\$ 20,027,181.78
197,906.85		1,559,729.71	50,523.18	1,610,252.89	87,918.46	1,522,334.43
127,033.70	1,897.50	2,114,150.71	102,445.59	2,216,596.30	6,400.97	2,210,195.33
56,296.97	4,922.63	399,114.88	22,939.30	422,054.18	22,193.47	399,860.71
1,559,886.84	51,454.37	15,333,483.96	1,202,103.40	16,535,587.36	186,545.48	16,349,041.88
708,681.22		6,675,043.53	305,018.12	6,980,061.65	51,844.68	6,928,216.97
256,203.17	195,801.17	9,285,638.83	668,096.72	9,953,735.55	51,095.13	9,902,640.42
		1,155,268.22	102,067.20	1,257,335.42	102,957.02	1,154,378.40
166,688.70	4,884.03	1,280,529.70	58,053.46	1,338,574.16	37,678.08	1,300,896.08
\$ 4,251,490.95	\$ 670,544.42	\$ 56,899,834.84	\$ 4,046,656.77	\$ 60,946,491.61	\$ 1,151,745.61	\$ 59,794,746.00
\$ 5,336,885.62	\$ 33,573.30	\$ 33,930,370.51	\$ 248,467.87	\$ 34,178,838.38	\$ 478,559.02	\$ 33,700,279.36
1,302,996.60	500.00	13,151,421.69	1,044,453.87	14,195,875.56		14,195,875.56
3,592,064.59	40,744.23	19,444,351.07	1,018,352.32	20,462,703.39	343,628.60	20,119,074.79
2,159,803.22	153,871.98	16,001,023.36	1,369,287.36	17,370,310.72	289,421.60	17,080,889.12
2,606,153.72	315,619.10	20,106,602.14	1,548,622.28	21,655,224.42	263,557.84	21,391,666.58
2,897,568.90	235,336.91	16,227,653.25	1,133,884.06	17,361,537.31	196,693.10	17,164,844.21
\$ 18,165,502.65	\$ 712,498.92	\$ 118,861,422.02	\$ 6,363,067.76	\$ 125,224,489.78	\$ 1,571,860.16	\$ 123,652,629.62
\$ 2,617,514.31	\$ 2,733,443.65	\$ 108,879.45	\$ 2,842,323.10	\$ 151,880.20	\$ 2,890,442.90	
6,927,635.02	128,241.86	37,337,958.32	302,071,733.42	339,409,691.74	663,002.79	338,746,688.95
	697,709.42	4,415,981.97	253,183.67	4,669,165.64	48,964.24	4,620,201.40
12,132.11	13,228.76	1,519,050.75	42,732.96	1,561,783.71		1,561,783.71
	4,401,621.33	4,401,621.33	434,796.38	4,836,417.71	133,237.69	4,703,180.02
97,737.60	34,704,345.57	34,802,083.26	1,447,541.89	36,249,625.15	235,666.35	35,913,958.80
	149,967.11	11,575,370.67	608,796.90	12,184,167.57	102,846.57	12,081,321.00
49,805.99	302.23	78,184.55	8,071,918.34	8,150,102.89	63,513.49	8,086,589.40
66,587.46	12,292,429.17	12,710,240.41	669,704.68	13,379,945.09	283,285.20	13,096,659.89
52,599.44	929,314,203.30	929,366,802.74	39,264,213.65	968,631,016.39	1,805,865.48	966,825,150.91

TABLE II

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
Federal Life Ins. Co.	r	r	r	r	r
Great Northern Life Ins. Co.	r	r	r	r	r
Metropolitan Life Ins. Co.	r	r	r	r	68,863.32
Midwest Life Ins. Co.	r	r	r	36,500.00	10,618.40
Missouri State Life Ins. Co.	r	r	r	r	r
National Life Ins. Co. of U. S. of A.	r	r	r	r	r
Occidental Life Ins. Co.	r	r	r	r	r
Ohio National Life Ins. Co.	r	r	r	r	r
Old Line Life Ins. Co. of America	r	98,450.00	r	r	r
Pacific Mutual Life Ins. Co.	24,713.28	11,361,732.60	r	3,266,839.65	26,370.32
Provident Life & Accident Ins. Co.	792,759.05	1,358,514.21	60,855.53	628,651.64	52,564.22
Prudential Ins. Co. of America	r	r	r	r	159,445.32
Reliance Life Ins. Co.	r	r	r	r	566,748.32
Sentinel Life Ins. Co.	r	r	r	r	r
Travelers Equitable Ins. Co.	52,596.18	54,075.00	r	70,001.51	44,083.32
Travelers Ins. Co.	r	r	r	72,030,433.52	7,541,320.32
Washington Fidelity National Ins. Co.	r	r	r	r	r
Total Accident Department Non-Iowa Life Companies	\$ 3,560,780.49	\$29,027,892.06	\$ 1,224,733.24	\$ 101,449,281.75	\$10,858,901.48
NON-IOWA STOCK COMPANIES					
Aetna Casualty and Surety Co.	\$ 61,560.44	\$ 1,653,487.12	\$ 30,652.00	\$ 22,679,285.80	\$ 1,508,504.32
American Automobile Ins. Co.	r	r	r	7,184,177.07	1,015,362.00
American Casualty Co.	259,190.21	1,489,425.00	r	992,153.07	319,067.32
American Credit Indemnity Co.	r	r	r	2,615,828.70	344,726.32
American Employers Ins. Co.	r	r	r	3,122,235.00	344,278.62
American Reinsurance Co.	40,000.00	142,000.00	r	4,998,062.33	47,500.04
American Surety Co. of N. Y.	8,639,224.99	r	r	9,929,429.22	856,513.62
Central Surety & Insurance Corp'n	r	514,337.88	r	1,066,525.21	267,966.32
Central West Casualty Co.	121,500.00	967,672.50	r	1,192,165.78	80,272.19
Century Indemnity Co.	r	r	r	2,792,438.85	116,117.32
Columbia Casualty Co.	37,137.90	r	r	5,399,748.19	334,944.07
Constitution Indemnity Co. of Phila.	r	r	r	2,821,673.17	157,094.32
Continental Cas. Co. (an Ind. Corp'n)	373,917.62	2,167,027.41	r	12,472,163.03	583,607.32
Detroit Fidelity and Surety Co.	307,555.46	1,693,555.61	r	1,473,887.67	567,550.32
Eagle Indemnity Co.	r	r	r	3,868,353.93	378,922.00
Employers Indemnity Corp'n	366,435.41	935,379.72	24,000.00	1,226,141.85	516,392.72
Federal Casualty Co.	132,500.00	30,000.00	r	498,269.15	10,500.00
Fidelity and Casualty Co. of N. Y.	1,316,144.62	50,000.00	r	28,351,719.61	1,429,128.84
Fidelity and Deposit Co. of Md.	2,340,000.00	93,504.50	r	17,272,501.58	2,022,500.32
First Reinsurance Co. of Hartford	r	20,000.00	r	2,578,041.18	147,422.52
General Casualty and Surety Co.	71,061.87	638,852.50	r	72,955.73	227,560.00
General Reinsurance Corp'n	r	1,003,700.00	r	8,879,086.25	615,765.32
Georgia Casualty Co.	45,182.25	507,275.55	11,116.87	1,594,869.24	581,425.32
Globe Indemnity Co. (a N. Y. Corp'n)	1,588,934.66	6,856.14	r	27,087,044.25	1,451,192.00
Great American Casualty Co.	112,684.33	130,690.00	r	109,087.36	64,192.17
Guaranty Co. of North America	313,862.14	r	r	2,896,541.79	262,180.44
Hartford Accident and Indemnity Co.	162,457.82	461,000.00	206,800.00	24,256,841.59	2,764,648.34
Hartford Live Stock Ins. Co.	r	r	r	1,064,224.31	153,366.34
Hartford Steam Boiler Inspection & Ins. Co.	223,421.23	1,366,072.48	r	11,722,410.81	622,484.32
Illinois Indemnity Co.	r	157,300.00	r	268,642.27	35,539.00
Indemnity Ins. Co. of North America	r	r	r	11,574,309.53	1,067,367.47
Independence Indemnity Co.	r	759,950.00	r	6,608,451.25	690,437.52
International Indemnity Co.	244,008.06	571,040.91	r	1,150,902.12	138,801.77
Lloyds Plate Glass Ins. Co.	r	217,500.00	r	1,697,635.96	40,367.32
London and Lancashire Indemnity Co. America	r	r	r	3,517,534.75	678,429.00

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Gross Premiums in Course of Collection	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
186,447.78	\$9,858,696.57	\$10,045,144.35	\$467,678.72	\$10,512,823.07	\$92,781.86	\$10,420,041.21
545,872.30	\$4,187,719.92	\$4,256,585.51	\$216,846.65	\$4,473,432.16	\$31,514.75	\$4,441,917.41
122,544.28	\$2,297,277,674.50	\$2,297,823,546.80	\$94,540,078.45	\$2,392,363,625.25	\$3,715,988.93	\$2,388,647,636.32
21,706.56	\$3,766,717.94	\$3,813,836.39	\$184,832.75	\$3,998,669.14	\$69,719.58	\$3,928,949.56
2,145.83	\$75,534,027.80	\$75,656,572.08	\$4,915,895.28	\$80,572,467.36	\$309,579.52	\$80,262,887.84
2,145.83	\$47,216,716.13	\$47,238,422.69	\$6,136,849.82	\$53,375,272.51	\$231,157.58	\$53,144,114.93
1,682.53	\$14,455,324.89	\$14,457,470.72	\$1,000,824.43	\$15,458,295.15	\$53,823.58	\$15,404,471.57
784,512.35	\$8,432,956.45	\$8,432,956.45	\$459,987.05	\$8,892,943.50	\$134,660.38	\$8,758,283.12
382,808.01	4,647.65	131,150.36	1,684.26	132,834.62	6,108.79	126,725.83
15,616.60	36,387.07	15,527,039.17	274,865.16	15,801,904.33	45,002.26	15,756,902.07
239,675.44	\$467,894.72	\$3,850,928.68	\$192,191.04	\$4,043,119.72	\$109,675.98	\$3,933,443.74
93,540.41	\$1,736,503,899.39	\$1,736,519,515.90	\$53,641,155.84	\$1,790,160,671.74	\$2,894,051.88	\$1,787,266,619.86
19,606.91	806,424.25	806,424.25	806,424.25	806,424.25	806,424.25	806,424.25
8,224,477.49	\$604,929.64	\$698,470.05	\$46,628.42	\$745,098.47	\$37,358.22	\$707,740.25
22,565.63	\$369,845.85	\$610,809.38	\$43,433.39	\$654,242.77	\$17,134.40	\$637,108.37
\$ 17,469,699.83	136,192.04	\$7,932,306.32	\$402,441,611.37	\$490,373,917.69	\$673,596.76	\$489,700,320.93
\$ 3,247,197.70	\$1,361,318.88	\$1,383,884.51	\$56,229.45	\$1,440,113.96	\$24,749.34	\$1,415,364.62
\$ 1,540,892.41	\$5,184,534,512.41	\$5,348,125,801.26	\$ 919,594,293.42	\$ 6,267,729,094.68	\$12,035,165.82	\$ 6,255,694,928.86
318,299.51	96,487.27	28,677,174.58	\$ 3,183,635.19	\$ 31,860,809.77	\$ 259,325.64	\$ 31,601,484.13
786,636.52	18,845.89	9,759,176.37	609,562.48	10,368,738.85	93,507.22	10,275,231.63
10,144.79	418,269.98	4,378,134.92	172,768.40	3,550,903.32	34,142.51	3,516,760.81
2,058,529.51	4,378,834.90	229,243.01	4,608,077.91	157,734.64	4,450,343.27	4,282,856.66
405,086.20	32,037.56	4,285,187.13	69,048.10	4,354,235.23	71,384.57	4,282,856.66
449,291.07	103,220.23	5,237,710.16	293,111.57	5,530,821.73	19,144.79	5,511,676.94
386,387.19	2,704.17	21,586,917.64	769,186.06	22,356,103.70	472,116.86	21,883,986.84
1,269,379.82	55,518.95	2,256,559.19	40,418.32	2,296,977.51	17,977.86	2,278,999.65
430,134.51	3,294,943.31	2,866,420.49	74,217.89	2,940,638.38	66,337.50	2,874,300.88
3,414,927.78	129,625.35	3,294,943.31	129,625.35	3,424,568.66	21,761.87	3,402,806.79
402,968.62	67,608.45	7,108,818.43	462,721.45	7,571,539.88	119,012.88	7,452,527.00
699,958.92	10,160.74	3,418,972.71	125,099.81	3,544,072.52	8,041.98	3,536,030.54
439,594.34	432,523.14	19,444,256.57	1,329,718.63	20,773,975.20	398,935.63	20,375,039.57
5,065,675.80	467,373.04	4,912,590.48	191,744.69	5,104,335.17	601,202.99	4,503,132.18
2,443,395.27	25,334.35	4,972,569.86	268,698.19	5,241,268.05	46,695.33	5,194,572.72
268,584.03	4,923.45	3,512,677.49	309,572.55	3,822,250.04	48,577.64	3,773,672.40
958,748.30	671,272.62	671,272.62	10,944.60	682,217.22	5,949.15	676,268.07
616,471.08	463,390.75	36,676,057.62	2,814,736.33	39,490,793.95	922,727.82	38,568,066.13
4,252,286.54	240,405.02	24,412,306.87	2,765,203.86	27,177,510.73	334,434.37	26,843,076.36
100,564.76	63,958.26	2,807,422.01	249,850.81	3,057,281.82	r	3,057,281.82
40,336.34	2,195.78	1,381,155.57	65,946.57	1,447,102.14	23,702.35	1,423,399.79
6,080,673.23	75,990.71	11,381,309.07	812,542.51	12,193,851.58	69,115.34	12,124,736.24
228,433.35	142,681.00	3,449,024.55	38,405.27	3,487,429.82	318,165.77	3,169,264.05
1,486,752.09	503,645.27	34,889,959.46	2,075,643.91	36,965,603.37	199,433.46	36,766,169.91
183,531.34	26,978.67	553,197.29	28,610.82	581,808.11	53,285.50	528,522.61
4,085,312.93	40,336.34	3,512,929.71	405,742.09	3,918,671.80	6,637.29	3,912,034.51
1,992,246.16	845,127.96	34,777,548.84	3,302,582.00	38,080,130.84	851,560.90	37,228,569.94
577,688.61	13,173.89	1,458,787.89	68,505.46	1,527,293.35	29,034.58	1,507,348.77
181,315.97	26,653.13	15,447,793.95	3,541,801.69	18,989,595.64	123,748.54	18,865,847.10
1,044,171.32	1,880.18	646,912.84	10,356.96	657,269.80	22,712.85	634,556.95
4,085,312.93	210,318.47	16,927,298.40	1,000,085.01	17,987,383.41	187,711.80	17,799,671.61
1,992,246.16	375,242.28	10,426,327.20	453,925.82	10,880,253.02	278,797.70	10,601,455.32
577,688.61	73,641.46	2,756,082.93	83,635.21	2,839,718.14	107,522.62	2,732,195.52
181,315.97	r	2,136,819.65	248,438.40	2,385,258.05	1,569.19	2,383,688.86
1,044,171.32	44,983.73	5,285,118.86	320,219.14	5,605,338.00	170,288.07	5,435,049.93

TABLE II

Name of Company	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
Loyal Protective Ins. Co.				638,234.95	216,423.06
Maryland Casualty Co.	3,615,068.19	941,388.58		32,412,905.21	2,022,644.72
Massachusetts Bonding & Ins. Co.	3,233.34	11,000.00		11,383,026.27	1,355,540.98
Massachusetts Protective Ass'n Inc.	315,000.00	276,923.90		5,384,677.23	871,698.73
Medical Protective Co.	146,976.21	1,519,564.44		625,000.00	340,463.58
Metropolitan Cas. Ins. Co. of N. Y.	103,726.23	1,936,925.00		8,549,739.40	1,781,065.50
Monarch Accident Ins. Co.	109,493.28			692,312.63	124,530.28
National Casualty Co.		193,685.00		1,749,039.96	298,042.96
National Surety Co.	47,415.52	662,187.13	248,250.00	36,925,240.15	1,697,716.81
National Union Indemnity Co.				1,917,599.34	244,311.39
Nebraska Indemnity Co.	25,810.00	130,000.00		211,500.00	34,780.21
New Amsterdam Casualty Co. (a N. Y. Corp'n)	186,139.10	261,000.00		19,198,801.97	1,302,281.22
New York Casualty Co.		841,225.00		2,839,647.94	173,069.90
New York Indemnity Co.				5,681,785.03	341,581.05
North American Accident Ins. Co.		652,300.00	4,500.00	1,234,210.00	156,822.24
Northwestern Casualty & Surety Co.	5,300.00	41,500.00	102,000.00	1,603,487.61	142,220.21
Phoenix Indemnity Co.				2,588,055.70	148,432.25
Preferred Accident Ins. Co.		1,646,400.00		8,733,704.91	254,487.31
Ridgely Protective Ass'n				763,509.00	42,135.13
Royal Indemnity Co.		45,000.00		18,460,544.90	1,275,074.71
St. Paul-Mercury Indemnity Co.				790,768.38	223,601.21
Standard Accident Ins. Co.	1,325,946.97	2,700,971.77	66,250.00	11,094,939.50	3,105,598.42
Sun Indemnity Co. of N. Y.				2,322,925.28	240,706.01
Travelers Indemnity Co.		320,500.00		18,946,519.97	536,656.67
Union Automobile Ins. Co. (a Neb. Corp'n)	746,743.68	139,000.00		448,600.90	462,941.55
Union Indemnity Co.	677,648.15	1,162,752.65		7,446,946.20	646,729.60
United States Casualty Co.		567,860.00		8,455,480.86	288,819.73
United States Fidelity & Guaranty Co.	2,668,021.32		11,622.25	40,817,974.65	4,193,233.54
Western Automobile Casualty Co.				594,808.10	130,730.74
Western Casualty Co.				572,470.00	258,546.06
Western Surety Co.	213,227.56	312,048.66	600.00	138,861.75	24,491.86
Total Non-Iowa Stock Companies	\$26,946,231.56	\$30,045,858.95	\$ 705,791.12	\$ 488,656,656.05	\$43,400,372.11
Total Non-Iowa Mutual Companies	911,288.86	1,165,400.00		45,975,141.87	3,925,959.71
Total United States Branch Co's	7,007,034.36	1,345,190.00		87,416,525.36	4,214,676.73
Total Accident Department Non-Iowa Life Companies	3,560,780.49	29,027,892.06	1,224,733.24	101,449,281.75	10,858,901.48
Total Iowa Stock and Mutual Co's	1,746,947.46	2,155,436.12	50,700.00	3,567,492.27	1,942,550.19
Total All Companies	\$40,172,282.73	\$63,739,777.13	\$ 1,981,224.36	\$ 727,065,097.24	\$64,342,454.21

Includes life figures.

Red figure.

See life report.

Name changed to Republic Casualty and Surety Company.

Receiver appointed.

Continued

Gross Premiums in Course of Collection	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
	20,000.00	874,668.04	83,844.13	958,512.17		958,512.17
5,669,635.29	400,502.43	45,062,144.33	445,582.96	45,507,727.29	1,113,291.79	44,394,435.50
1,506,418.86	185,621.77	14,053,597.58	1,454,541.42	15,508,139.00	233,429.91	15,274,709.09
44,538.35	58,484.52	6,951,232.78	471,560.23	7,422,793.01	83,360.70	7,339,432.31
80,283.42	1,030.00	2,713,319.66	104,876.46	2,818,196.12	38,664.86	2,779,531.26
2,324,461.29	279,995.54	15,032,932.96	991,412.93	16,024,345.89	728,386.53	15,295,959.36
3,833.70	10,098.17	940,268.06	76,227.20	1,016,495.26	51,918.83	964,576.43
		2,240,767.92	75,321.14	2,316,089.06	38,000.00	2,278,089.06
4,380,850.08	2,039,808.59	46,001,471.33	1,742,148.59	47,743,619.92	868,375.82	46,875,244.10
358,542.20	743.43	2,521,198.86	90,955.60	2,612,154.46	91,664.15	2,520,490.31
46,233.26		498,323.50	7,539.81	505,863.31	3,830.21	502,033.10
1,501,494.51	131,540.62	24,582,257.52	180,066.19	24,762,323.71	380,896.94	24,381,426.77
569,739.90	142,364.22	4,566,043.72	452,676.26	5,018,719.98	156,141.13	4,862,578.85
1,785,960.54	232,973.76	8,042,330.38	412,355.81	8,454,686.19	134,911.52	8,319,774.67
364,376.88	59,531.57	2,371,741.29	57,253.54	2,428,994.83	61,607.57	2,367,387.26
233,983.42	9,738.74	2,137,929.98	75,649.42	2,213,579.40	36,161.86	2,177,417.54
595,378.72	80,694.88	3,412,581.55	140,842.16	3,553,423.71	58,629.21	3,494,794.50
974,161.58	69,912.76	11,678,666.76	795,530.69	12,474,197.45	184,466.63	12,289,730.82
		805,694.18	49,352.17	855,046.35		855,046.35
1,005,846.72	616,557.43	23,406,023.76	1,652,567.16	25,058,590.92	596,258.82	24,462,332.10
66,444.97	586.93	1,081,403.53	13,560.81	1,094,964.34	2,895.58	1,092,068.76
4,184,475.02	314,750.85	22,792,932.53	903,323.68	23,696,256.21	562,313.08	23,133,943.13
515,316.52	34,404.13	3,113,351.95	120,335.29	3,233,687.24	127,059.95	3,106,627.29
1,871,859.05	30.00	21,675,404.69	105,685.31	21,781,090.00	2,428,867.63	19,352,222.37
873,798.98	65,990.54	2,737,077.65	32,688.54	2,769,766.19	9,827.62	2,759,938.57
1,940,192.30	414,907.43	12,289,176.33	213,852.63	12,503,028.96	338,279.03	12,164,749.93
1,459,184.48	81,745.89	10,853,090.96	359,995.07	11,213,086.03	6,075.39	11,207,010.64
8,333,636.32	669,441.12	56,693,959.20	3,261,823.83	59,955,783.03	1,446,516.39	58,509,266.64
160,980.96	17,057.45	903,640.25	22,417.49	926,057.74	15,143.96	910,913.78
817.39		831,833.39	8,735.82	840,569.22		840,569.22
39,943.17	59,491.97	788,664.97	23,559.15	812,224.12	42,913.34	769,310.78
\$ 90,267,035.80	\$ 10,320,053.56	\$ 600,341,999.17	\$ 41,041,928.65	\$ 731,383,937.82	\$15,965,205.66	\$ 715,428,732.16
4,251,496.95	670,544.42	56,899,834.84	4,046,656.77	63,946,491.61	1,151,745.61	59,794,746.00
18,165,502.65	712,498.92	118,861,422.02	6,363,067.76	125,224,489.78	1,571,860.16	123,652,629.62
17,469,699.83	5,184,534,512.41	5,348,125,801.26	919,594,293.42	6,267,720,094.68	12,035,165.82	6,255,684,928.86
3,294,628.65	1,381,573.27	14,139,327.87	822,152.02	14,961,479.89	678,221.70	14,283,258.19
\$13,448,366.88	\$5,197,619,182.58	\$6,228,368,385.16	\$ 971,868,068.62	\$ 7,200,236,483.78	\$31,392,198.95	\$ 7,168,844,284.83

TABLE 16—CASUALTY INSURANCE COMPANIES

Name of Company	Net Unpaid Claims	Estimated Investigation and Adjustment Expense of Unpaid Claims	Unearned Premiums	Unpaid Commissions, Salaries and Expenses	Estimated Taxes
IOWA MUTUAL COMPANIES					
Employers Mutual Casualty Co.	\$ 232,289.00	\$ 12,000.00	\$ 149,771.25	\$ 12,821.00	\$ 2,500.00
Iowa Mutual Liability Ins. Co.	255,395.57	339.00	203,815.91	17,901.33	7,000.00
Professional Ins. Corp'n	3,248.00	825.00	7,205.75	273.42	14.00
Republic Mutual Casualty Co.	162.50		717.81	360.41	18.77
Travelers Mutual Casualty Co.	87,059.07	1,000.00	147,905.96	29,482.74	696.71
Union Mutual Casualty Co.					
Total Iowa Mutual Companies	\$ 578,154.14	\$ 14,164.00	\$ 509,416.68	\$ 60,838.90	\$ 10,219.21
IOWA STOCK COMPANIES					
Federal Surety Co.	\$ 532,086.36	\$ 30,059.84	\$ 630,161.67	\$ 121,235.63	\$ 41,000.00
Hawkeye Casualty Co.	51,059.06	185.00	83,599.24	6,182.32	8,136.40
Southern Surety Co.	2,122,673.44	25,000.00	3,282,736.75	559,573.33	227,900.36
Total Iowa Stock Companies	\$ 2,705,818.86	\$ 55,244.84	\$ 3,996,497.66	\$ 686,991.28	\$ 280,117.41
Total Iowa Stock and Mutual Companies	\$ 3,283,973.00	\$ 69,408.84	\$ 4,505,914.34	\$ 747,830.18	\$ 380,336.62
(Accident Department)					
IOWA LIFE COMPANIES					
Great Western Ins. Co.	\$ 75,532.21	\$ 5,500.00	\$ 203,161.87	\$ 9,647.29	\$ 27,500.00
Grand Total Iowa Stock and Mutual Companies	\$ 3,357,505.21	\$ 74,908.84	\$ 4,709,016.21	\$ 757,477.47	\$ 407,836.62
NON-IOWA MUTUAL COMPANIES					
American Mutual Liability Ins. Co.	\$ 8,567,737.00	\$ 35,000.00	\$ 3,960,470.39	\$ 46,380.54	\$ 240,250.00
Builders and Manufacturers Mutual Casualty Co.	388,455.47		160,069.60	14,637.67	7,502.30
Hardware Mutual Casualty Co.	792,400.44	1,300.00	898,373.23	9,802.87	20,000.00
Indiana Liberty Mutual Ins. Co.	142,828.22		156,360.69	6,261.81	1,500.00
Liberty Mutual Ins. Co.	8,186,442.00	7,000.00	3,477,920.86	81,803.34	200,550.00
Lumbermen's Mutual Casualty Co.	2,319,176.87	42,839.81	2,274,392.93	133,133.74	100,000.00
Security Mutual Casualty Co.	6,414,181.96	7,558.00	628,771.62	19,160.43	23,222.00
State Farm Mutual Auto. Ins. Co.	106,713.17	3,025.08	734,353.15	751.44	25,000.00
Western Automobile Ins. Co.	358,233.32	5,863.00	567,835.71	40,728.54	21,221.30
Total Non-Iowa Mutual Companies	\$ 27,336,167.85	\$ 102,585.89	\$ 12,858,548.18	\$ 352,660.30	\$ 642,532.60
UNITED STATES BRANCHES					
Employers Liability Assurance Corp'n	\$ 14,244,472.00	\$ 76,775.00	\$ 9,580,851.20	\$ 1,116,760.04	\$ 800,000.00
European General Reins. Co., Ltd.	5,345,294.88	33,883.04	4,161,638.45	518,545.14	150,000.00
General Accident, Fire and Life Assurance Corp'n	8,619,727.16	35,000.00	6,495,883.77	900,790.05	500,000.00
London Guarantee & Accident Co.	8,466,643.21	27,000.00	3,837,755.09	576,205.71	320,500.00
Ocean Accident & Guarantee Corp'n	8,142,381.25	10,000.00	6,105,861.30	567,982.21	350,154.30
Zurich General Accident and Liability Ins. Co., Ltd.	8,649,978.91	100,000.00	4,339,907.36	658,595.36	300,000.00
Total U. S. Branch Companies	\$ 53,468,497.41	\$ 282,658.04	\$ 34,521,897.17	\$ 4,338,479.82	\$ 2,440,664.30
NON-IOWA LIFE COMPANIES					
(Accident Department)					
Abraham Lincoln Life Ins. Co.	\$ 28,022.38	\$ 500.00	\$ 60,285.00	\$ 6,668.53	\$ 3,500.00
Aetna Life Ins. Co.	18,766,237.86	107,887.29	11,277,144.63	1,022,029.95	792,474.00
American Bankers Ins. Co.	41,923.18	500.00	81,850.88	4,695.68	18,622.00
Benefit Ass'n of Ry. Employees	242,464.84	12,123.24	110,506.98	43,978.21	47,061.00
Business Men's Assur. Co. of Amer.	1,202,965.69	60,148.28	833,226.39	94,591.52	95,000.00

-LIABILITIES, DECEMBER 31ST, 1927

Dividends Declared and Unpaid	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
	\$ 3,624.35	\$ 413,005.60		\$ 207,146.70	\$ 207,146.70	\$ 690,152.30
	568.98	485,020.79		91,061.85	91,061.85	576,082.64
	369.90	11,936.06		5,038.02	5,038.02	16,974.11
	1,351.23	2,610.72		1,712.77	1,712.77	897.95
	1,196.09	267,330.58		20,651.60	20,651.60	287,982.18
	\$ 7,110.55	\$ 1,179,903.78		\$ 322,185.40	\$ 322,185.40	\$ 1,502,089.18
	\$ 109,739.17	\$ 1,467,282.67	\$ 725,000.00	\$ 178,420.94	\$ 901,420.94	\$ 2,368,703.61
\$ 3,984.00	242.82	153,408.90	200,000.00	125,671.04	325,671.04	470,079.94
	30,819.36	6,248,763.85	1,200,000.00	1,409,037.96	2,609,037.96	8,857,801.79
\$ 3,984.00	\$ 140,801.35	\$ 7,869,455.40	\$ 2,125,000.00	\$ 1,711,129.94	\$ 3,836,129.94	\$ 11,705,585.34
\$ 3,984.00	\$ 147,911.90	\$ 9,049,359.18	\$ 2,125,000.00	\$ 2,033,315.34	\$ 4,158,315.34	\$ 13,207,674.52
	\$ 1381,302.30	\$ 700,583.67	\$ 250,000.00	\$ 125,000.00	\$ 375,000.00	\$ 1,075,583.67
\$ 3,984.00	\$ 520,214.20	\$ 9,749,942.85	\$ 2,375,000.00	\$ 2,158,315.34	\$ 4,533,315.34	\$ 14,283,258.10
\$ 830,330.82	\$ 2,445,283.16	\$ 16,125,462.83	\$ 200,000.00	\$ 3,701,718.95	\$ 3,901,718.95	\$ 20,027,181.78
11,566.09		582,231.38		940,103.05	940,103.05	1,522,334.43
1,465.69	1,489.10	1,724,831.30		485,364.03	485,364.03	2,210,195.33
1,000.00	852.73	308,803.44		91,057.27	91,057.27	399,860.71
1,002,413.15	855,301.27	13,814,430.91		2,534,610.97	2,534,610.97	16,349,041.88
	850,000.00	5,719,543.35		1,208,673.62	1,208,673.62	6,928,216.97
99,146.69		7,192,640.42		2,710,000.00	2,710,000.00	9,902,640.42
	1,382.33	931,225.17		223,153.23	223,153.23	1,154,378.40
	29,267.08	1,023,149.61	\$ 100,000.00	177,746.47	277,746.47	1,300,896.08
\$ 1,945,922.44	\$ 4,183,580.67	\$ 47,422,318.41	\$ 300,000.00	\$ 12,072,427.59	\$ 12,372,427.59	\$ 59,794,746.00
	\$ 750,538.14	\$ 26,588,966.38	\$ 200,000.00	\$ 6,911,282.98	\$ 7,111,282.98	\$ 33,700,279.36
	2,486,514.05	12,605,875.56	\$ 750,000.00	750,000.00	1,500,000.00	14,195,875.56
	300,000.00	16,851,401.56	\$ 500,000.00	2,767,673.23	3,267,673.23	20,119,074.79
	98,615.46	13,326,719.55	\$ 750,000.00	3,004,169.57	3,754,169.57	17,080,889.12
	1,250,895.40	16,427,284.60	\$ 800,000.00	4,164,381.98	4,964,381.98	21,391,666.58
	1,016,362.01	15,064,844.21	\$ 600,000.00	1,500,000.00	2,100,000.00	17,164,844.21
	\$ 5,902,925.06	\$ 100,955,121.86	\$ 3,600,000.00	\$ 19,097,507.76	\$ 22,697,507.76	\$ 123,652,629.62
\$ 150,000.00	\$ 2,266,022.95	\$ 2,364,998.86	\$ 200,000.00	\$ 125,444.04	\$ 325,444.04	\$ 2,690,442.90
	\$ 265,628,331.33	\$ 297,744,105.98	\$ 15,000,000.00	\$ 26,002,582.97	\$ 41,002,582.97	\$ 338,746,688.95
	\$ 4,009,856.14	\$ 4,247,448.17	\$ 250,000.00	\$ 123,753.23	\$ 372,753.23	\$ 4,620,201.40
		457,114.93		1,104,668.78	1,104,668.78	1,561,783.71
	\$ 1,467,040.18	\$ 3,752,972.06	\$ 300,000.00	\$ 650,207.96	\$ 950,207.96	\$ 4,703,180.02

TABLE M

Name of Company	Net Unpaid Claims	Estimated Investigation and Adjustment Expense of Unpaid Claims	Unearned Premiums	Unpaid Commissions, Salaries and Expenses	Estimated Taxes
Columbian Nat'l Life Ins. Co.	70,058.18	1,500.00	167,407.67	27,254.11	8,374.05
Columbus Mutual Life Ins. Co.	6,343.19		63,823.75	4,628.42	2,718.21
Continental Assurance Co.	11,277.98	100.00	65,201.73	17,124.02	2,750.00
Continental Life Ins. Co.	274,715.42	6,760.00	413,845.84	4,119.05	22,840.00
Equitable Life Assur. Soc. of U. S.	1,550,767.00	2,826.00	473,918.45	5,556.78	24,560.32
Federal Life Ins. Co.	350,373.20	2,000.00	1,226,433.14	32,555.31	46,301.02
Great Northern Life Ins. Co.	210,135.44	5,000.00	248,783.77	14,879.54	22,000.00
Metropolitan Life Ins. Co.	1,827,405.41	49,362.91	1,577,527.48	107,310.36	157,988.47
Midwest Life Ins. Co.	6,693.21		18,514.97		3,650.00
Missouri State Life Ins. Co.	66,780.28	3,350.38	233,760.72	30,203.68	11,451.27
National Life Ins. Co. of the U. S.					
of A.	13,305.52		46,120.11	5,841.13	3,094.34
Occidental Life Ins. Co.	24,012.12	550.00	44,457.06	1,984.66	9,429.34
Ohio National Life Ins. Co.	1,500.00		10,649.00		
Old Line Life Ins. Co. of America	11,190.88		42,078.42	112.97	4,202.22
Pacific Mutual Life Ins. Co.	4,159,301.00	145,575.50	2,726,739.59	208,549.10	191,000.00
Provident Life & Accident Ins. Co.	320,832.00		541,289.05	83,550.44	74,800.00
Prudential Ins. Co. of America	21,563.32	250.00	10,302.41	34.79	3,909.02
Reliance Life Ins. Co.	47,029.57		285,239.73	13,673.26	
Sentinel Life Ins. Co.	43,595.89	2,616.00	165,820.30	23,881.45	
Travelers Equitable Ins. Co.	21,232.32	300.00	93,848.34	1,376.37	7,104.32
Travelers Ins. Co.	35,628,565.59	777,921.45	18,155,928.54	1,762,849.33	1,413,256.18
Washington Fidelity Nat'l Ins. Co.	76,150.93	100.00	140,097.00	7,345.91	84,905.00
Total Accident Dep't Non-Iowa Life Companies	\$ 65,024,442.40	\$ 1,179,371.05	\$ 39,114,890.95	\$ 3,524,794.51	\$ 3,052,941.01
NON-IOWA STOCK COMPANIES					
Aetna Casualty and Surety Co.	\$ 6,407,020.47	\$ 436,079.01	\$ 10,626,134.54	\$ 784,712.97	\$ 688,460.89
American Automobile Ins. Co.	2,617,043.16	72,469.90	3,056,191.40	393,717.70	224,872.60
American Casualty Co.	763,819.35	49,250.00	729,613.03	69,451.19	57,088.00
American Credit Indemnity Co.	1,310,599.68		1,089,732.38	55,198.85	35,944.75
American Employers Ins. Co.	1,054,320.00	10,719.00	1,194,420.89	168,750.84	61,000.00
American Reinsurance Co.	2,544,468.08		421,493.07	5,500.20	100,000.00
American Surety Co. of N. Y.	3,841,808.38	275,000.00	6,658,588.21	363,012.21	414,246.47
Central Surety & Ins. Corp'n	226,949.71		751,353.53	111,898.14	34,000.00
Central West Casualty Co.	551,272.65	2,922.82	652,000.17	90,620.34	49,302.37
Century Indemnity Co.	309,351.28	7,537.37	766,496.60	96,420.52	45,000.00
Columbia Casualty Co.	2,442,263.43	10,000.00	2,265,219.94	274,031.64	112,000.00
Constitution Indemnity Co. of Phila.	183,590.00	1,923.00	758,538.64	112,351.83	27,317.00
Continental Casualty Co. (an Ind. Corp'n)	4,393,979.30	50,000.00	6,367,363.00	892,371.76	362,170.14
Detroit Fidelity and Surety Co.	327,074.80	23,375.40	864,882.88	60,047.56	17,246.32
Eagle Indemnity Co.	2,012,317.00	15,000.00	1,505,873.88	153,205.84	58,000.00
Employers Indemnity Corp'n	1,445,735.14	15,350.00	941,528.49	79,982.60	80,500.00
Federal Casualty Co.	49,245.33	5,000.00	46,551.31	14,500.00	21,000.00
Fidelity and Casualty Co. of N. Y.	11,463,410.21	100,000.00	12,647,293.33	1,058,634.58	302,501.32
Fidelity and Deposit Co. of Md.	5,473,629.25	165,937.00	7,499,187.57	478,920.41	209,459.05
First Reinsurance Co. of Hartford	489,385.03	1,544.00	568,950.40	8,176.17	8,340.00
General Casualty and Surety Co.	450,941.40	4,941.00	420,163.14	57,275.35	10,500.00
General Reinsurance Corp'n	5,367,229.27	90,000.00	2,301,552.35	305,044.14	127,000.00
Georgia Casualty Co.	912,428.08		977,719.63	114,335.27	52,382.00
Globe Indemnity Co. (a N. Y. Corp.)	13,595,698.01	85,492.00	8,941,606.97	949,832.01	700,000.00
Great American Casualty Co.	32,177.87		179,863.83	15,400.00	4,000.00
Guarantee Co. of North America	156,937.00	4,000.00	234,484.73	9,596.25	21,548.34
Hartford Accident and Indemnity Co.	14,139,284.00	150,000.00	11,365,362.21	1,224,748.80	661,621.00
Hartford Live Stock Ins. Co.	72,218.74	8,000.00	362,595.04	55,969.21	
Hartford Steam Boiler Insp. & Ins. Co.	346,947.69	16,032.92	7,710,752.66	276,600.71	280,000.00
Illinois Indemnity Co.	88,370.10		194,705.66	38,751.35	

Continued

Dividends Declared and Unpaid	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
	\$32,274,965.08	\$32,549,559.09	\$2,000,000.00	\$1,364,399.71	\$3,364,399.71	\$35,913,958.80
	\$10,712,091.86	\$10,789,605.43	\$500,000.00	\$791,715.57	\$1,291,715.57	\$12,081,321.00
	\$6,665,212.82	\$6,761,666.55	\$500,000.00	\$824,922.85	\$1,324,922.85	\$8,086,589.40
	\$11,785,326.05	\$12,507,606.36	\$500,000.00	\$89,053.53	\$589,053.53	\$13,096,659.80
1,274.86	\$909,128,524.89	\$911,187,428.30		\$55,637,722.61	\$55,637,722.61	\$966,825,150.91
	\$8,287,231.34	\$9,944,894.01	\$300,000.00	\$175,147.20	\$475,147.20	\$10,420,041.21
	\$3,486,282.04	\$3,987,080.79	\$250,000.00	\$204,836.62	\$454,836.62	\$4,441,917.41
215,674.43	\$2,243,345,800.38	\$2,247,281,069.44		\$141,366,566.88	\$141,366,566.88	\$2,388,647,636.32
	\$3,527,635.46	\$3,556,493.64	\$300,000.00	\$72,455.92	\$372,455.92	\$3,928,949.56
	\$73,888,329.81	\$74,233,876.14	\$3,000,000.00	\$3,029,011.70	\$6,029,011.70	\$80,262,887.84
	\$48,991,979.93	\$49,061,241.03	\$2,000,000.00	\$2,082,873.90	\$4,082,873.90	\$53,144,114.93
	\$14,590,902.35	\$14,671,333.13	\$500,000.00	\$233,138.44	\$733,138.44	\$15,404,471.57
	\$7,933,134.12	\$7,945,283.12	\$500,000.00	\$313,000.00	\$813,000.00	\$8,758,283.12
	129.58	57,814.18		68,911.65	68,911.65	126,725.83
	1,952,610.87	9,383,776.06		6,373,126.01	6,373,126.01	15,756,902.07
	\$2,012,971.65	\$3,033,443.74	\$500,000.00	\$400,000.00	\$900,000.00	\$3,933,443.74
15,000.00	\$1,723,121,224.94	\$1,723,171,644.54	\$2,000,000.00	\$64,094,975.32	\$66,094,975.32	\$1,789,266,619.86
	53,000.00	398,942.50		407,481.75	806,424.25	
	\$148,554.91	\$384,468.55	\$250,000.00	\$73,271.70	\$323,271.70	\$707,740.25
	\$355,462.90	\$479,324.76	\$125,000.00	\$32,783.61	\$157,783.61	\$637,108.37
	\$393,024,079.00	\$450,763,300.09	\$15,000,000.00	\$23,937,020.84	\$28,937,020.84	\$489,700,320.93
	\$280,542.10	\$589,141.34	\$300,000.00	\$526,223.28	\$826,223.28	\$1,415,264.62
\$ 381,940.29	\$ 5,769,027,242.68	\$ 5,881,305,632.79	\$ 44,275,000.00	\$ 330,104,296.07	\$ 374,379,296.07	\$ 6,255,684,928.86
\$ 90,000.00	\$ 1,188,253.29	\$ 20,190,661.17	\$ 2,000,000.00	\$ 9,410,822.96	\$ 11,410,822.96	\$ 31,601,484.13
50,000.00		7,014,294.65	1,000,000.00	2,260,936.98	3,260,936.98	10,275,231.63
90,000.00	1,935.35	1,761,106.95	1,000,000.00	755,653.86	1,755,653.86	3,516,760.81
		2,491,475.66	1,000,000.00	958,867.61	1,958,867.61	4,450,343.27
	2,609.52	2,491,820.25	1,000,000.00	\$ 1,030.41	1,701,030.41	4,282,850.66
	355,311.67	3,426,773.02	750,000.00	1,343,903.92	2,093,903.92	5,520,676.94
	529,499.14	12,082,149.41	5,000,000.00	4,801,837.43	9,801,837.43	21,883,986.84
	31,584.51	1,155,785.89	500,000.00	623,213.76	1,123,213.76	2,278,999.65
10,000.00	26,005.73	1,373,144.58	1,000,000.00	501,156.30	1,501,156.30	2,874,300.88
		1,164,805.77	1,000,000.00	1,238,001.02	2,238,001.02	3,402,806.79
	90,848.33	5,194,363.34	1,000,000.00	1,258,163.66	2,258,163.66	7,452,527.00
	4,094.36	1,087,814.83	1,000,000.00	1,448,215.71	2,448,215.71	3,536,030.54
120,000.00	1,689,155.37	13,875,039.57	3,000,000.00	3,500,000.00	6,500,000.00	20,375,039.57
36,364.00	63,342.38	1,400,333.34	2,000,000.00	1,102,798.84	3,102,798.84	4,503,132.18
	176.00	3,744,572.72	750,000.00	700,000.00	1,450,000.00	5,194,572.72
		2,563,096.23	700,000.00	510,576.17	1,210,576.17	3,773,672.40
	36,678.46	172,975.10	350,000.00	153,292.97	503,292.97	676,268.07
300,000.00	1,194,727.03	27,256,506.97	4,000,000.00	7,311,499.16	11,311,499.16	38,568,006.13
	1,105,984.25	15,723,118.41	5,000,000.00	6,119,957.95	11,119,957.95	26,843,076.36
	61,629.96	1,138,025.56	800,000.00	1,119,256.26	1,919,256.26	3,057,281.82
	5,018.28	948,839.17	350,000.00	124,560.62	474,560.62	1,423,399.79
	1,294,088.97	9,484,914.73	1,500,000.00	1,148,821.51	2,648,821.51	12,133,736.24
		2,057,064.98	500,000.00	612,199.07	1,112,199.07	3,169,264.05
	4,993,540.92	29,266,169.91	2,500,000.00	5,000,000.00	7,500,000.00	36,766,169.91
		231,441.70	250,000.00	47,080.91	297,080.91	528,522.61
9,138.00	784,459.89	1,220,164.71	304,600.00	2,387,249.80	2,691,849.80	3,912,014.51
	2,003,436.50	29,544,252.51	1,000,000.00	6,684,317.43	7,684,317.43	37,228,569.94
		498,772.99	500,000.00	508,575.78	1,008,575.78	1,507,348.77
150,000.00	870,443.82	9,649,877.80	2,500,000.00	6,715,969.30	9,215,969.30	18,865,847.10
	41,249.29	358,076.40	200,000.00	76,480.55	276,480.55	634,566.95

TABLE 8

Name of Company	Net Unpaid Claims	Estimated Investigation and Adjustment Expense of Unpaid Claims	Unearned Premiums	Unpaid Commissions, Salaries and Expenses	Estimated Taxes
Indemnity Ins. Co. of North America	5,871,714.03	70,000.00	6,164,116.30	800,130.74	329,000.00
Independence Indemnity Co.	3,867,419.99	7,000.00	3,443,312.70	427,095.57	170,000.00
International Indemnity Co.	710,372.61		1,172,412.78	138,821.13	77,237.51
Lloyds Plate Glass Ins. Co.	58,100.50		462,119.22	60,565.31	40,500.00
London and Lancashire Indemnity Co. of America	1,505,483.35	5,500.00	1,812,364.76	212,673.79	81,100.00
Loyal Protective Ins. Co.	185,000.00	1,100.00	224,598.10	7,115.00	21,450.00
Maryland Casualty Co.	15,788,912.27	176,461.45	13,368,068.13	1,067,899.51	1,158,000.00
Massachusetts Bonding & Ins. Co.	3,343,733.13	45,328.67	3,533,309.32	337,716.56	174,800.00
Massachusetts Protective Ass'n, Inc.	1,879,953.75	15,626.05	1,575,312.14	47,678.97	185,000.00
Medical Protective Co.	1,202,276.80		600,009.92	13,134.92	25,000.00
Metropolitan Casualty Ins. Co. of N. Y.	3,092,094.26	37,272.24	5,407,814.82	427,554.03	230,011.00
Monarch Accident Ins. Co.	235,853.54	1,500.00	353,193.92	2,731.00	32,700.00
National Casualty Co.	121,600.00	2,500.00	315,500.00	5,000.00	30,000.00
National Surety Co.	5,709,787.82	398,732.00	11,134,747.35	887,068.46	457,300.00
National Union Indemnity Co.	579,761.50	8,450.00	678,564.11	71,770.67	25,000.00
Nebraska Indemnity Co.	58,352.61	1,393.45	114,911.80	13,854.30	5,432.00
New Amsterdam Casualty Co. (a N. Y. Corp'n)	7,610,868.35	106,697.51	5,975,074.97	722,068.65	250,500.00
New York Casualty Co.	213,964.39	10,000.00	1,190,058.23	182,872.24	50,000.00
New York Indemnity Co.	2,817,008.01	3,000.00	2,944,470.19	308,205.70	129,300.00
North American Accident Ins. Co.	302,695.83	600.00	1,197,522.71	113,303.56	106,511.00
Northwestern Casualty & Surety Co.	520,533.00	2,500.00	463,917.00	53,001.15	19,700.00
Phoenix Indemnity Co.	863,621.01	7,796.00	1,264,334.39	143,617.13	65,000.00
Preferred Accident Ins. Co.	2,623,562.19	106,689.61	2,544,211.96	245,773.40	170,000.00
Ridgely Protective Ass'n	188,754.00	2,000.00	224,288.25	3,527.61	24,288.00
Royal Indemnity Co.	10,991,337.00	94,000.00	6,738,854.13	660,268.60	315,000.00
St. Paul Mercury Indemnity Co.	117,839.20	149.32	237,631.51		10,000.00
Standard Accident Ins. Co.	8,537,887.85	71,738.38	7,842,193.92	864,757.99	477,551.00
Sun Indemnity Co. of N. Y.	744,227.82	13,757.00	1,088,473.96	101,676.65	47,448.00
Travelers Indemnity Co.	2,157,271.64	416,112.91	7,319,963.67	503,085.96	413,130.00
Union Automobile Ins. Co. (a Neb. Corp'n)	436,943.77	3,598.44	1,323,995.44	204,953.08	69,382.00
Union Indemnity Co.	3,618,593.25	5,000.00	4,158,330.00	469,490.61	162,000.00
United States Casualty Co.	4,683,076.24	51,662.40	3,571,971.37	345,026.54	175,000.00
United States Fidelity & Guar. Co.	18,433,921.98	150,000.00	17,831,316.48	1,375,863.96	1,169,000.00
Western Automobile Casualty Co.	207,323.65	4,023.00	291,467.20	43,832.35	11,000.00
Western Casualty Co.	362,066.77			3,642.13	7,221.00
Western Surety Co.	211,223.47	150.00	111,732.14	8,476.28	6,435.00
Total Non-Iowa Stock Companies	\$ 193,821,759.99	\$ 3,419,911.85	\$ 209,320,382.37	\$ 19,257,922.80	\$ 12,681,057.80
Total Non-Iowa Mutual Co's	27,336,167.85	102,585.89	12,858,548.18	352,660.30	645,550.00
Total U. S. Branch Companies	53,468,497.41	282,658.04	34,521,897.17	4,338,479.82	2,445,694.30
Total Accident Dept. Non-Iowa Life Companies	65,024,442.40	1,179,371.05	39,114,890.95	3,524,794.51	3,852,940.00
Total Iowa Stock and Mutual Co's	3,357,505.21	74,908.84	4,709,016.21	757,477.47	317,800.00
Total All Companies	\$ 343,008,372.86	\$ 5,059,435.67	\$ 300,524,734.88	\$ 28,231,334.90	\$ 19,136,254.10

*Statutory Deposit.

*Guaranty capital.

†Includes life figures.

*Red figure.

*See life report.

*Name changed to Republic Casualty and Surety Company.

*Receiver appointed.

CASUALTY INSURANCE STATISTICS

Continued

Dividends Declared and Unpaid	All Other Liabilities	Total Liabilities Except Capital	Capital Paid Up	Surplus Over All Liabilities	Surplus as Regards Policyholders	Total
	8,449.60	13,284,410.67	1,000,000.00	3,515,260.94	4,515,260.94	17,799,671.61
		7,914,828.26	1,500,000.00	1,186,627.06	2,686,627.06	10,601,455.32
	97,766.16	2,196,610.19	300,000.00	235,585.33	535,585.33	2,732,195.52
	26,690.12	648,071.64	1,000,000.00	735,617.22	1,735,617.22	2,383,688.86
		3,617,121.90	750,000.00	1,067,928.03	1,817,928.03	5,435,049.93
	78,397.48	517,668.26	100,000.00	340,843.91	440,843.91	958,512.17
	1,678,544.46	33,237,945.84	5,000,000.00	6,156,489.66	11,156,489.66	44,394,435.50
	250,000.00	7,784,893.77	3,000,000.00	4,489,815.32	7,489,815.32	15,274,709.09
	1,373,005.00	5,077,267.54	500,000.00	1,762,164.77	2,262,164.77	7,339,432.31
		1,840,421.64	300,000.00	639,109.62	939,109.62	2,779,531.26
	200,000.00	10,284,747.43	3,000,000.00	2,011,211.93	5,011,211.93	15,295,959.36
	70,000.00	695,978.46	100,000.00	168,597.97	268,597.97	964,576.43
	303,480.06	778,089.06	750,000.00	1,500,000.00	1,500,000.00	2,278,089.06
375,435.25	583,442.72	19,547,180.24	15,000,000.00	12,328,063.86	27,328,063.86	46,875,244.10
		1,366,546.23	1,000,000.00	153,944.08	1,153,944.08	2,520,490.31
		193,945.70	200,000.00	108,087.40	308,087.40	502,033.10
	716,217.29	15,381,426.77	2,700,000.00	6,300,000.00	9,000,000.00	24,381,426.77
	105,560.73	1,752,455.59	1,000,000.00	2,110,123.26	3,110,123.26	4,862,578.85
	194,882.61	6,457,165.85	1,000,000.00	862,608.84	1,862,608.84	8,319,774.67
	17,363.15	1,735,000.46	200,000.00	432,386.80	632,386.80	2,367,387.26
	855.00	1,060,509.15	750,000.00	366,908.39	1,116,908.39	2,177,417.54
	14,362.84	2,356,731.37	500,000.00	638,063.13	1,138,063.13	3,494,794.50
35,000.00	500,000.00	6,225,237.16	3,500,000.00	2,564,493.66	6,064,493.66	12,289,730.82
		442,858.16	200,000.00	212,188.19	412,188.19	855,046.35
	133,515.78	18,932,975.51	1,000,000.00	4,529,356.59	5,529,356.59	24,462,332.10
		365,620.03	250,000.00	476,448.73	726,448.73	1,092,068.76
	586,286.42	18,380,658.02	2,500,000.00	2,253,285.11	4,753,285.11	23,133,943.13
	30,000.00	2,025,584.34	700,000.00	381,042.95	1,081,042.95	3,106,627.29
	643,668.81	11,453,292.66	3,000,000.00	4,898,929.68	7,898,929.68	19,352,222.37
	158,839.43	2,197,592.77	300,000.00	262,345.80	562,345.80	2,759,938.57
	27,314.13	8,440,775.99	2,500,000.00	1,223,973.94	3,723,973.94	12,164,749.93
25,000.00	34,332.37	8,886,068.92	1,000,000.00	1,320,941.72	2,320,941.72	11,207,016.64
	809,053.71	39,762,676.22	7,500,000.00	11,246,590.42	18,746,590.42	58,509,266.64
		558,268.07	250,000.00	102,645.71	352,645.71	910,913.78
		372,932.47	250,000.00	217,636.75	467,636.75	840,569.22
	5,727.28	343,745.05	286,900.00	138,065.73	425,065.73	769,310.78
\$ 1,100,917.25	\$ 25,021,827.57	\$ 464,684,799.72	\$ 105,341,500.00	\$ 145,402,422.44	\$ 250,743,922.44	\$ 715,428,722.16
1,945,922.44	4,183,580.67	47,422,318.41	300,000.00	12,072,427.59	12,372,427.59	59,794,746.00
	5,902,925.06	100,955,121.86	3,600,000.00	19,097,507.76	22,697,507.76	123,652,629.62
381,949.29	5,769,027,242.68	5,881,305,632.79	44,275,000.00	330,104,296.07	374,379,296.07	6,255,684,928.86
3,984.00	529,214.20	9,749,942.85	2,375,000.00	2,158,315.34	4,533,315.34	14,283,258.19
\$ 5,492,792.98	\$ 5,804,604,790.18	\$ 6,504,117,815.63	\$ 155,891,500.00	\$ 508,834,969.20	\$ 664,729,469.20	\$ 7,168,844,284.83

TABLE 17—CASUALTY INSURANCE COMPANIES

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
IOWA MUTUAL COMPANIES				
Employers Mutual Casualty Co.	\$ 438,295.26	\$ 253,086.30	\$ 157,196.56	\$ 30.38
Iowa Mutual Liability Ins. Co.	459,546.75	205,265.48	261,447.31	2,353.30
Professional Insurance Corporation	15,570.62	1,231.34	12,827.76	2,086.89
Republic Mutual Casualty Co.	873.17	337.50	2,223.44	25.30
Travelers Mutual Casualty Co.	421,166.17	172,707.68	200,518.97	34,304.30
Union Mutual Casualty Co.				
Total Iowa Mutual Companies	\$ 1,335,451.97	\$ 632,628.30	\$ 634,214.04	\$ 31,550.37
IOWA STOCK COMPANIES				
Federal Surety Co.	\$ 1,681,294.76	\$ 842,003.21	\$ 1,131,317.82	\$ 13,000.00
Hawkeye Casualty Co.	145,688.00	51,116.26	93,330.57	329.30
Southern Surety Co.	8,621,940.35	4,007,596.46	4,597,789.10	55,717.10
Total Iowa Stock Companies	\$ 10,448,923.11	\$ 4,900,715.93	\$ 5,822,437.49	\$ 68,746.40
Total Iowa Stock and Mutual Companies	\$ 11,784,375.08	\$ 5,533,344.23	\$ 6,456,651.53	\$ 99,296.77
Accident Department IOWA LIFE COMPANIES				
Great Western Insurance Co.	\$ 828,916.25	\$ 319,985.95	\$ 274,596.42	\$ 205,988.88
Grand Total Iowa Stock and Mutual Co's.	\$ 12,613,291.33	\$ 5,853,330.18	\$ 6,731,244.95	\$ 305,955.25
NON-IOWA MUTUAL COMPANIES				
American Mutual Liability Ins. Co.	\$ 14,396,169.48	\$ 8,193,331.24	\$ 3,360,268.24	\$ 150,388.11
Builders and Manufacturers Mut. Casualty Co.	1,425,769.93	534,590.56	677,619.71	39,439.00
Hardware Mutual Casualty Co.	1,897,269.26	811,629.03	597,544.34	1,732.60
Indiana Liberty Mutual Ins. Co.	327,541.15	205,013.22	140,234.01	7,119.18
Liberty Mutual Ins. Co.	13,954,225.84	7,930,438.37	3,196,406.67	9,984.00
Lumbermen's Mutual Casualty Co.	6,674,271.45	2,920,796.39	2,298,141.45	3,434.80
Security Mutual Casualty Co.	2,051,426.96	1,507,721.55	391,924.75	2,683.90
State Farm Mutual Automobile Ins. Co.	685,922.26	342,224.46	285,610.66	35.00
Western Automobile Ins. Co.	1,144,636.09	777,525.85	447,877.81	7,063.10
Total Non-Iowa Mutual Companies	\$ 42,557,232.45	\$ 23,223,270.67	\$ 11,395,627.64	\$ 122,095.69
UNITED STATES BRANCHES				
Employers Liability Assurance Corp'n	\$ 26,306,358.98	\$ 13,565,034.54	\$ 11,590,351.02	\$ 59,104.80
European General Reinsurance Co., Ltd.	7,050,173.19	3,293,002.29	3,205,011.11	
General Accident Fire and Life Assur. Corp'n	17,025,467.79	9,458,261.24	7,417,142.10	87,000.00
London Guarantee & Accident Co.	10,285,386.82	5,261,673.19	4,917,622.39	63,216.00
Ocean Accident & Guarantee Corp'n	15,517,166.37	8,007,491.32	7,462,064.76	46,689.20
Zurich Gen. Accident and Liab. Ins. Co., Ltd.	11,859,497.18	6,306,869.33	5,705,420.55	72,611.20
Total United States Branch Companies	\$ 88,044,050.33	\$ 45,891,331.91	\$ 40,297,611.74	\$ 202,965.80
NON-IOWA LIFE COMPANIES				
Accident Department				
Abraham Lincoln Life Ins. Co.	\$ 396,967.15	\$ 150,162.43	\$ 240,159.94	\$ 3,415.30
Aetna Life Ins. Co.	31,365,425.06	18,037,503.34	13,843,678.65	49,000.00
American Bankers Ins. Co.	1,214,261.72	468,048.45	773,604.38	14,322.40
Benefit Ass'n of Railway Employees	2,385,511.58	1,243,563.18	1,015,048.40	286.10
Business Men's Assurance Co. of America	3,712,059.30	2,389,292.55	1,478,553.10	73,611.20
Columbian National Life Ins. Co.	405,590.63	174,887.63	191,852.49	190.70
Columbus Mutual Life Ins. Co.	124,693.42	67,145.62	86,759.68	14,712.30
Continental Assurance Co.	77,796.85	12,815.72	82,552.59	2,738.50
Continental Life Ins. Co.	1,056,541.44	1,001,053.51	404,689.88	71,162.30
Equitable Life Assurance Society of U. S.	1,191,433.72	995,030.36	183,624.28	100.00

—UNDERWRITING AND INVESTMENT EXHIBIT 1927

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
\$ 28,543.28	\$ 20,157.55	\$ 3,338.37	\$ 23,495.92		\$ 52,039.20	57.74	35.86
4,230.85	24,213.43	5,329.91	29,543.34		25,312.49	44.67	56.90
824.64	272.25		272.25		1,096.89	7.91	82.38
1,712.77					1,712.77	38.65	254.63
13,635.13	965.95	30.31	996.26		14,631.39	41.00	47.60
\$ 37,059.43	\$ 45,609.18	\$ 8,698.59	\$ 54,307.77		\$ 91,367.20		
\$ 305,029.95	\$ 51,194.77	\$ 1,400.00	\$ 49,794.77	\$ 31,656.12	\$ 223,579.06	50.08	67.29
1,580.73	17,497.96	89.80	17,587.16	10,000.00	9,167.89	35.09	64.06
39,159.42	113,263.09	22,964.62	90,298.47	857,365.50	908,504.55	46.50	53.30
\$ 342,608.64	\$ 181,955.22	\$ 24,274.82	\$ 157,680.40	\$ 879,021.62	\$ 694,093.38		
\$ 305,549.21	\$ 227,564.40	\$ 15,576.23	\$ 211,988.17	\$ 879,021.62	\$ 785,460.58		
\$ 28,339.97	\$ 21,751.30	\$ 7,989.03	\$ 13,762.27	\$ 42,102.24		38.60	33.10
\$ 277,209.24	\$ 249,315.70	\$ 23,565.26	\$ 225,750.44	\$ 836,919.38	\$ 785,460.58		
\$ 2,691,981.69	\$ 810,998.71	\$ 758,754.41	\$ 1,569,753.12	\$ 3,819,330.60	\$ 442,354.15	56.91	23.34
232,980.34	47,217.43	7,768.11	54,985.54	197,205.63	110,760.25	37.48	47.47
486,362.42	75,303.84	16,745.40	92,049.24	469,749.08	108,662.58	42.78	31.49
24,825.26	10,985.56	330.25	11,315.81	9,656.52	23,165.77	62.59	42.81
2,817,396.16	595,918.91	781,676.31	1,377,595.22	3,774,074.00	420,917.32	56.83	22.91
1,458,768.24	190,735.42	106,290.74	297,026.16	1,358,317.14	397,477.36	43.80	34.50
149,297.16	437,839.56	315,997.20	753,836.76	803,133.92	100,000.00	73.51	19.11
58,052.14	29,461.75	5,025.00	24,436.75		82,488.89	49.89	41.64
73,705.39	42,422.27	4,114.86	46,537.13		27,168.26	67.96	39.12
\$ 7,816,307.50	\$ 2,240,883.45	\$ 1,986,652.28	\$ 4,227,535.73	\$ 10,431,516.81	\$ 1,612,326.42		
\$ 1,210,078.10	\$ 983,444.76	\$ 462,896.19	\$ 1,446,340.95	\$ 2,265,616.29	\$ 390,802.76	51.57	44.06
552,159.79	538,293.96	560,794.11	1,099,088.07	1,651,247.86		46.71	45.46
238,030.54	604,777.59	298,177.80	902,955.39	300,542.79	840,443.14	55.55	43.56
42,874.54	644,402.12	332,226.61	976,628.73	502,991.35	516,511.92	51.16	47.81
94,091.02	814,213.82	496,824.10	1,311,037.92	833,316.93	571,812.01	51.60	48.10
79,161.48	565,325.81	420,454.03	985,779.84	96,540.64	810,077.72	53.18	48.11
\$ 2,068,072.51	\$ 4,150,458.06	\$ 2,571,372.84	\$ 6,721,830.90	\$ 5,650,255.86	\$ 3,129,647.55		
\$ 2,774.21	\$ 5,530.47	\$ 1,750.60	\$ 7,281.07	\$ 5,503.35	\$ 10,010.21	37.83	62.01
406,753.13	1,181,277.29	1,518,768.35	2,700,045.64	4,083,737.65	6,317,030.16	57.15	44.14
41,713.52	6,268.06		6,268.06	89,354.90	124,799.76	38.51	63.70
127,136.51	65,730.69	13,223.48	78,954.17		206,090.68	52.10	42.50
82,164.96				103,090.44	20,925.48	64.37	39.83
38,693.76				223,695.61	262,389.37	43.12	47.30
14,499.53				149,357.22	134,857.69	53.85	70.00
20,280.73	119.31		119.31	131,615.75	111,454.33	16.47	106.11
430,964.11	15,450.80	87.14	15,487.94	5,135.47	400,340.70	94.83	38.35
12,881.96	130.21		130.21	421,590.56	434,602.73	83.52	15.41

TABLE II

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
Federal Life Ins. Co.	2,991,465.59	1,831,669.81	1,229,025.53	h-15,465.2
Great Northern Life Ins. Co.	1,379,090.90	674,504.40	717,164.86	h-14,671.6
Metropolitan Life Ins. Co.	8,321,141.00	4,343,020.87	2,439,185.93	h-15,052.2
Midwest Life Ins. Co.	113,893.94	47,713.11	50,806.32	h-32.8
Missouri State Life Ins. Co.	656,357.05	304,211.74	384,785.31	h-26.6
National Life Ins. Co. of the U. S. of A.	130,629.83	67,606.17	32,077.06	h-230.6
Occidental Life Ins. Co.	270,233.12	136,225.70	128,806.71	h-2,307.4
Ohio National Life Ins. Co.	21,047.15	8,942.81	3,152.34	h-1,117.3
Old Line Life Ins. Co. of America	165,876.72	60,486.61	85,871.97	h-1,076.6
Pacific Mutual Life Ins. Co.	5,409,100.54	3,473,928.66	2,578,605.84	h-4,842.3
Provident Life & Accident Ins. Co.	3,561,393.58	1,804,284.81	1,576,150.17	h-2,307.4
Prudential Ins. Co. of America	180,297.82	125,770.18	27,789.23	h-46,515.7
Reliance Life Ins. Co.	662,642.01	328,355.41	284,343.26	h-1,306.6
Sentinel Life Ins. Co.	347,948.32	154,625.12	312,126.91	h-1,306.6
Travelers Equitable Ins. Co.	352,844.85	161,645.80	199,136.80	h-1,306.6
Travelers Insurance Co.	59,939,286.82	32,467,564.57	28,004,655.65	h-180,422.6
Washington Fidelity National Ins. Co.	5,130,814.42	2,105,566.15	2,828,393.69	h-79.8
Total Accident Dep't Non-Iowa Life Co's	\$ 131,564,344.53	\$ 72,636,224.71	\$ 59,788,654.97	\$ 170,347.5

NON-IOWA STOCK COMPANIES

Aetna Casualty and Surety Co.	\$ 17,004,286.98	\$ 7,012,168.22	\$ 9,163,985.67	\$ 6,535.3
American Automobile Ins. Co.	7,032,855.84	3,603,179.38	3,188,207.55	h-9,439.3
American Casualty Co.	1,574,501.17	689,533.82	856,813.41	h-2,038.3
American Credit Indemnity Co.	2,290,026.87	1,109,514.33	1,145,080.05	h-37,321.5
American Employers Ins. Co.	2,544,642.34	1,536,007.58	1,269,359.87	h-12,444.2
American Reinsurance Co.	1,009,818.31	405,369.63	515,233.27	h-9,671.8
American Surety Co. of N. Y.	9,384,193.34	2,485,666.79	6,058,909.67	h-82,001.0
Central Surety & Ins. Corp'n	1,327,769.22	637,086.36	843,016.11	h-7,896.3
Central West Casualty Co.	1,756,027.29	885,711.54	841,572.51	h-4,480.7
Century Indemnity Co.	888,760.19	533,231.31	942,059.83	h-14,491.2
Columbia Casualty Co.	6,113,865.25	3,217,741.69	2,816,775.21	h-5,446.3
Constitution Indemnity Co. of Philadelphia	660,779.15	359,436.39	932,422.01	h-6,670.8
Continental Casualty Co. (an Ind. Corp'n)	13,916,352.01	6,407,723.34	7,559,552.85	h-21,865.6
Detroit Fidelity and Surety Co.	1,334,189.92	651,376.14	936,738.69	h-15,781.5
Eagle Indemnity Co.	3,122,365.22	1,737,694.71	1,528,521.71	h-1,360.5
Employers Indemnity Corp'n	3,087,971.04	1,821,941.89	1,200,996.66	h-39,095.3
Federal Casualty Co.	613,065.76	221,280.90	367,077.67	h-132.7
Fidelity and Casualty Co. of N. Y.	24,387,311.24	12,369,714.64	12,248,037.42	h-65,633.3
Fidelity and Deposit Co. of Md.	12,236,471.65	4,437,394.56	7,064,468.44	h-29,571.7
First Reinsurance Co. of Hartford	959,475.93	665,466.75	518,685.16	h-10,751.3
General Casualty and Surety Co.	1,146,695.27	571,832.05	608,357.49	h-49,032.3
General Reinsurance Corp'n	5,704,395.32	3,448,715.88	2,485,443.74	h-205,260.7
Georgia Casualty Co.	2,567,680.54	2,036,747.98	1,466,709.80	h-22,865.6
Globe Indemnity Co. (a N. Y. Corp'n)	22,785,950.54	12,092,567.91	9,773,315.91	h-1,382.6
Great American Casualty Co.	587,923.23	245,736.99	365,813.38	h-1,245.7
Guarantee Company of North America	420,705.58	86,476.91	264,787.87	h-185,685.3
Hartford Accident & Indemnity Co.	26,462,202.54	14,092,482.41	12,229,034.53	h-13,785.6
Hartford Live Stock Ins. Co.	865,173.53	544,016.74	241,369.34	h-46,780.7
Hartford Steam Boiler Inspection & Ins. Co.	4,839,741.01	775,465.87	3,717,035.08	h-47,120.7
Illinois Indemnity Co.	348,099.22	241,418.34	292,434.29	h-35,105.6
Indemnity Ins. Co. of North America	14,577,572.06	7,887,272.07	6,596,543.75	h-49,871.3
Independence Indemnity Co.	8,454,696.76	4,450,865.97	4,324,825.94	h-28,096.4
International Indemnity Co.	2,528,328.89	1,140,841.35	1,454,798.34	h-940.6
Lloyds Plate Glass Ins. Co.	957,057.34	291,045.62	529,581.49	h-47,780.7
London and Lancashire Ind. Co. of America	3,083,009.46	1,661,720.74	1,688,877.85	h-1,306.6

CASUALTY INSURANCE STATISTICS

Continued

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
h-44,714.96	277.16		277.16	rh-19,542.48	rh-13,304.46	61.23	41.08
2,063.31				rh-1,041,717.52	rh-479,158.76	52.19	29.31
1,000,876.28	1,970.22		1,970.22	237.60	17,385.35	41.89	44.60
15,177.53				rh-292,540.20	rh-260,136.65	46.35	58.62
h-2,403.55				rh-467,229.55	rh-436,518.56	51.76	24.56
30,710.99				rh-7,829.71	rh-10,633.00	50.41	47.60
2,803.29				rh-3,048.00	rh-12,000.00	42.48	14.98
8,962.00	4,309.68		4,309.68	rh-1,473.81	rh-24,184.07	36.46	51.76
18,400.58	822,160.94	25,456.29	847,617.23	828,523.78	1,033,663.10	64.22	47.67
h-642,477.91				rh-209,261.23	rh-50,000.00	50.67	44.25
183,800.96	81,082.35	h-7,622.08	73,460.27	h-23,528.30	rh-3,210.11	69.76	15.41
36,738.41				rh-219,809.74	rh-269,753.08	49.55	42.91
49,943.34				rh-24,065.88	rh-141,013.00	44.44	89.70
h-105,618.88	6,446.27	8,238.15	14,684.42	rh-7,353.53	rh-12,733.57	45.81	56.43
h-9,304.38				rh-5,973,341.06	rh-2,886,460.42	54.17	47.72
h-943,500.97	3,317,061.62	6,486,240.83	9,803,302.45	rh-23,149.52	rh-173,625.20	41.03	55.12
196,774.72							
h-600,187.20	\$ 5,507,815.07	\$ 8,046,092.76	\$ 13,553,907.83	\$ h-1,266,565.16	\$ 11,597,155.47		
h-834,668.87	\$ 1,027,594.00	\$ 1,267,286.46	\$ 2,294,880.46	\$ h-730,684.44	\$ 2,398,864.89	41.24	53.89
222,029.35	397,430.63	286,075.75	683,506.38	h-200,000.00	735,535.73	51.06	45.21
18,515.78	152,460.56	4,454.00	156,914.56	h-150,000.00	25,430.34	43.85	54.40
h-2,088.64	181,376.45	91,168.58	272,545.03	h-160,000.00	110,456.39	48.41	50.00
h-248,280.14	121,667.31	62,743.94	184,411.25	249,290.99	185,422.10	60.36	49.88
98,893.36	278,091.75	56,476.62	334,568.37	h-276,013.89	157,447.84	40.10	51.01
921,648.84	1,177,462.84	229,751.32	1,407,214.16	h-1,184,744.78	1,144,118.22	26.50	64.60
h-160,228.66	70,382.18	15,837.81	86,219.99	186,001.50	111,992.83	47.98	63.49
33,223.74	119,242.39	23,620.56	142,862.95	h-50,000.00	126,086.69	50.43	47.92
h-601,022.67	69,306.14	102,466.82	171,772.96	750,000.00	320,750.29	59.81	106.00
h-24,098.16	264,735.40	107,250.00	431,985.40	h-58,170.17	349,717.07	52.63	47.71
h-637,749.31	126,353.35	92,272.26	218,625.61	h-4,094.36	h-423,218.06	54.40	141.11
h-72,819.23	619,076.23	474,365.29	1,093,441.52	479,377.71	1,500,000.00	46.04	54.32
h-269,706.45	221,388.99	6,364.61	227,753.60	h-145,456.00	h-187,408.85	48.82	70.22
h-142,581.37	182,016.89	85,258.13	267,275.02	2,592.00	127,285.65	55.65	48.95
104,058.77	107,357.07	39,629.57	146,986.64	h-91,006.00	160,038.51	58.72	38.81
34,892.92	29,107.93	4,633.68	33,741.61	h-40,250.00	18,354.53	36.09	59.87
h-336,079.58	1,324,049.85	1,258,533.43	2,582,583.28	h-1,999,400.05	257,103.65	50.72	50.22
704,181.82	852,012.84	1,725,937.38	2,577,950.22	h-1,070,973.31	2,271,158.73	36.30	57.70
h-234,675.98	108,053.35	182,074.99	290,128.34	h-80,000.00	h-14,547.64	69.36	54.16
h-44,245.58	45,736.99		45,736.99		1,491.41	49.87	53.05
h-399,796.63	471,056.83	418,737.86	889,794.69	h-559,667.19	60,330.87	60.46	43.57
h-1,141,728.03	82,360.51	5,379.38	87,739.89	1,440,000.00	386,011.86	79.21	57.70
h-896,460.77	1,308,385.68	888,830.26	2,097,215.94	h-2,993,676.71		53.07	42.89
h-22,343.48	12,346.97	h-276.33	12,070.64		h-10,272.84	41.79	62.05
68,191.53	163,187.41	172,897.50	336,084.91	h-273,784.38	130,492.06	20.56	62.94
h-42,800.31	1,132,611.86	1,545,864.43	2,678,476.29	h-1,145,650.00	1,490,025.98	53.26	46.21
60,001.99	48,659.31	34,761.54	83,420.85		149,422.84	62.90	27.90
h-394,000.85	651,823.98	1,356,586.13	2,008,410.11	h-1,207,888.87	1,194,522.09	16.02	76.80
h-232,884.38	12,100.20	h-65.34	12,034.86	246,323.89	25,474.37	69.35	84.01
60,630.55	548,233.12	365,221.00	913,454.12	h-158,449.00	815,655.07	54.10	45.24
h-370,869.36	326,816.16	117,504.34	444,320.50	h-42,922.72	30,528.42	52.64	51.15
h-96,292.28	107,130.88	29,836.49	136,967.37	h-15,000.00	25,675.09	45.12	57.53
136,481.18	88,439.21	83,089.61	171,528.82	h-165,000.00	142,010.00	30.41	55.33
h-315,309.60	211,452.59	61,518.90	272,971.49	h-37,500.00	h-79,898.11	53.90	54.78

TABLE II

Name of Company	Premiums Earned	Losses Incurred	Underwriting Expenses Incurred	Underwriting Profit and Loss Items
Loyal Protective Ins. Co.	1,146,882.12	613,623.27	558,564.28	h-475.94
Maryland Casualty Co.	29,307,822.02	14,807,123.00	14,164,129.71	h-266,255.31
Massachusetts Bonding & Ins. Co.	9,065,918.13	4,259,410.50	4,610,295.06	h-46,719.32
Massachusetts Protective Ass'n, Inc.	6,766,715.66	4,620,808.62	2,147,004.19	h-23,579.32
Medical Protective Co.	1,178,580.87	575,383.02	424,562.26	h-1,539.05
Metropolitan Casualty Ins. Co. of N. Y.	10,618,522.73	6,834,728.92	5,814,856.64	h-271,817.90
Monarch Accident Ins. Co.	1,603,407.94	946,968.64	681,007.33	h-589.32
National Casualty Co.	1,301,733.62	680,099.82	661,181.07	h-1,715.85
National Surety Co.	17,345,831.90	6,694,109.76	9,985,698.14	h-156,841.42
National Union Indemnity Co.	1,050,639.84	852,488.67	518,874.30	h-71,397.45
Nebraska Indemnity Co.	206,716.40	79,533.72	127,908.70	h-607.48
New Amsterdam Casualty Co. (a N. Y. Corp.)	13,157,232.58	7,293,373.32	6,165,306.35	h-45,625.31
New York Casualty Co.	1,906,686.35	720,197.55	1,230,688.99	h-59,487.34
New York Indemnity Co.	5,882,725.76	3,661,233.46	3,346,074.72	h-44,544.32
North American Accident Ins. Co.	2,814,314.80	984,171.02	1,785,272.73	h-3,142.35
Northwestern Casualty & Surety Co.	850,502.48	702,749.62	638,253.71	h-6,191.52
Phoenix Indemnity Co.	2,959,142.51	1,477,027.34	1,690,270.27	h-34,642.34
Preferred Accident Ins. Co.	5,302,491.96	2,379,739.28	2,567,527.85	h-6,903.32
Ridgely Protective Ass'n	1,121,555.59	677,092.09	475,137.13	h-2,029.38
Royal Indemnity Co.	15,301,273.18	10,720,655.71	7,193,713.98	h-46,356.11
St. Paul-Mercury Indemnity Co.	301,239.23	192,508.56	180,807.94	h-2,412.36
Standard Accident Ins. Co.	18,621,234.63	9,443,627.38	9,502,092.89	h-130,584.32
Sun Indemnity Co. of N. Y.	2,121,576.77	1,239,377.26	1,027,299.97	h-7,997.32
Travelers Indemnity Co.	12,847,256.07	4,986,205.58	7,190,111.08	h-45,544.34
Union Automobile Ins. Co. (a Neb. Corp'n)	2,554,934.78	1,256,065.81	1,560,492.43	h-417.34
Union Indemnity Co.	9,101,964.20	4,803,547.35	4,906,758.52	h-136,785.11
United States Casualty Co.	8,514,042.81	4,477,014.51	4,444,190.19	h-4,526.31
United States Fidelity & Guaranty Co.	39,272,682.71	19,533,144.61	18,935,615.38	h-125,035.30
Western Automobile Casualty Co.	549,691.15	379,862.38	221,174.20	h-7,869.35
Western Casualty Co.	632,873.49	473,526.80	130,430.04	h-3,000.32
Western Surety Co.	318,673.38	200,088.76	141,264.81	h-3,000.32
Total Non-Iowa Stock Companies	\$ 430,313,265.71	\$ 216,919,743.13	\$ 219,172,081.90	h-2,094,418.22
Total Non-Iowa Mutual Companies	42,557,232.45	23,223,270.67	11,395,627.64	h-122,025.30
Total United States Branch Companies	88,044,050.33	45,891,331.91	40,297,611.74	h-292,965.30
Total Accident Dep't Non-Iowa Life Co's.	131,564,344.53	72,636,224.71	59,788,654.97	h-170,347.35
Total Iowa Stock and Mutual Companies	12,613,291.33	5,853,330.18	6,731,244.95	h-305,925.34
Total All Companies	\$ 705,092,184.35	\$ 364,523,900.60	\$ 337,385,221.20	h-2,149,624.32

*Includes life figures.

*Red figure.

*Name changed to Republic Casualty and Surety Company.

*Receiver appointed.

Continued

Gain from Underwriting and Profit and Loss Items	Net Interest and Rents Earned	Gain from Investment Profit and Loss Items	Gain from Investments	Gain from Miscellaneous Sources	Increase in Surplus	% of Losses Incurred to Premiums Earned	% of Underwriting Expenses Incurred to Premiums Earned
h-26,281.07	36,248.23	45,772.06	82,020.29	h-24,387.70	31,351.52	53.53	48.72
41,314.10	1,632,938.69	1,299,128.86	2,932,067.55	h-2,330,802.93	642,578.72	50.52	48.33
155,493.24	544,951.35	841,658.07	1,386,609.42	h-510,000.00	1,032,102.66	46.98	50.85
22,982.06	304,688.78	123,714.78	428,403.56	h-50,000.00	401,385.62	68.28	31.73
180,155.64	116,362.52	22,653.23	139,015.75	h-260,140.00	59,031.39	48.80	36.01
h-2,307,880.82	541,287.55	872,462.00	1,413,749.55	651,288.45	h-242,842.82	64.41	54.80
h-25,148.88	27,092.72	13,741.29	40,834.01	h-10,000.00	5,685.13	59.12	42.55
h-37,832.22	54,160.40	2,918.57	57,078.97	800,750.00	819,996.75	52.24	50.79
509,181.38	1,634,038.38	997,641.36	2,631,679.74	1,158,523.36	4,299,384.48	38.58	57.55
h-392,129.08	75,675.98	44,100.08	119,776.06	h-125,000.00	h-147,344.62	81.14	30.52
h-1,358.10	21,329.04		21,329.04	h-6,000.00	13,970.94	38.42	61.87
h-350,072.85	796,897.84	626,106.05	1,423,003.89	1,727,068.96	2,800,000.00	55.43	46.86
h-133,688.02	190,727.29	206,931.89	397,659.18	h-165,560.73	98,410.43	37.70	64.60
h-1,169,427.34	264,514.37	132,582.12	397,096.49	1,045,008.00	272,677.15	62.23	56.90
48,014.02	92,632.08	19,002.84	111,634.92	h-50,000.00	109,648.94	35.00	63.40
h-496,692.43	81,340.64	3,605.57	84,946.21	287,146.43	h-124,599.79	82.63	75.04
h-242,797.24	101,710.86	45,497.94	147,208.80		h-95,588.44	49.91	57.12
h-247,771.31	489,272.89	338,551.50	827,824.39	h-670,000.00	506,095.70	44.00	48.00
h-27,744.60	39,551.76	19,401.77	58,953.53	h-120,000.00	h-88,791.07	60.37	42.36
h-2,659,354.62	1,078,795.20	499,508.03	1,578,303.23	542,844.08	h-538,207.31	70.06	47.01
h-74,400.22	39,693.02	9,498.82	49,191.84		h-25,298.38	63.91	60.00
h-445,070.51	883,849.98	36,538.83	920,388.81	h-428,178.68	47,139.62	50.72	51.01
h-137,102.54	97,304.11	41,925.65	139,229.76		2,027.22	58.42	48.42
h-707,484.07	556,754.51	h-2,416,808.78	h-1,800,054.27	4,071,004.23	2,918,434.03	38.81	56.04
h-262,041.40	70,844.98	9,544.41	80,389.39	237,795.83	56,143.82	49.16	61.07
h-735,126.79	685,591.06	h-154,534.07	531,056.99	455,911.93	251,842.13	52.77	53.91
h-411,688.59	430,297.55	226,382.30	656,679.85	h-100,000.00	144,991.26	52.58	52.19
h-678,887.12	1,512,104.57	1,397,128.62	2,909,233.19	h-682,500.00	2,905,620.31	49.74	48.22
h-59,275.28	24,181.94	3,613.50	27,795.44	80,000.00	48,520.16	69.11	40.24
h-28,906.65	30,081.53	19,000.63	49,082.16	h-75,000.00	2,938.81	74.82	20.61
h-25,683.41	36,307.68	3,370.07	39,677.75	h-10,041.50	3,952.84	62.78	44.32
h-7,872,977.54	\$25,030,585.35	\$16,586,724.96	\$41,617,310.31	\$ h-3,797,017.55	\$29,947,315.22		
7,816,307.50	2,240,883.45	1,986,652.28	4,227,535.73	h-10,431,516.81	1,612,326.42		
2,058,972.51	4,150,458.06	2,571,372.84	6,721,830.90	h-5,650,255.86	3,129,647.55		
h-600,187.29	5,507,815.07	8,046,092.76	13,553,907.83	h-1,266,565.16	11,597,155.47		
h-277,209.24	249,315.70	h-23,565.26	225,750.44	836,919.38	785,460.58		
\$ 1,084,006.03	\$37,179,057.63	\$29,167,277.58	\$66,346,335.21	\$h-20,308,436.00	\$47,071,905.24		

TABLE 18—CASUALTY INSURANCE COMPANIES—EXHIBIT OF PREMIUMS—ALL CLASSES OF BUSINESS

Name of Company	In Force December 31, Last Year	Written or Renewed During the Year	Total	Deduct Ex- pirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums in Force
IOWA MUTUAL COMPANIES							
Employers Mutual Casualty Co.	\$ 228,734.30	\$ 529,012.11	\$ 757,746.41	\$ 451,345.23	\$ 306,401.18	\$ 6,858.67	\$ 299,542.51
Iowa Mutual Liability Ins. Co.	374,769.25	624,904.73	999,673.98	579,840.55	419,833.43	12,243.01	407,590.42
Professional Ins. Corp'n	13,161.25	21,272.50	34,433.75	16,786.88	17,646.87		17,646.87
Republic Mutual Casualty Co.		2,157.50	2,157.50	125.00	2,032.50	460.72	1,571.78
Travelers Mutual Casualty Co.		706,860.76	902,709.99	592,109.21	370,600.78	2,692.87	367,907.91
Union Mutual Casualty Co.	255,849.23						
Total Iowa Mutual Companies	\$ 872,514.03	\$ 1,884,207.60	\$ 2,756,721.63	\$ 1,640,206.87	\$ 1,116,514.76	\$ 22,255.27	\$ 1,094,259.49
IOWA STOCK COMPANIES							
Federal Surety Co.	\$ 1,429,357.81	\$ 2,416,042.63	\$ 3,845,400.44	\$ 2,434,903.04	\$ 1,410,496.80	\$ 213,259.38	\$ 1,197,237.42
Hawkeye Casualty Co.	144,233.99	192,399.00	336,632.99	166,625.56	170,007.43	7,513.86	162,493.57
Southern Surety Co.	7,157,805.09	9,961,842.42	17,119,647.51	10,139,910.31	6,979,737.20	431,203.22	6,548,533.98
Total Iowa Stock Companies	\$ 8,731,396.89	\$ 12,570,284.05	\$ 21,301,680.94	\$ 12,741,439.51	\$ 8,560,241.43	\$ 651,976.46	\$ 7,908,264.97
Total Iowa Stock and Mutual Co's.	\$ 9,603,910.92	\$ 14,454,491.65	\$ 24,058,402.57	\$ 14,381,646.38	\$ 9,676,756.19	\$ 674,231.73	\$ 9,002,524.46
Accident Department IOWA LIFE COMPANIES							
Great Western Ins. Co.	412,855.00	876,163.70	1,289,018.70	901,954.17	387,064.53	12,380.42	374,684.11
Grand Total Iowa Stock & Mut. Co's.	\$ 10,016,765.92	\$ 15,330,655.35	\$ 25,347,421.27	\$ 15,283,600.55	\$ 10,063,820.72	\$ 686,612.15	\$ 9,377,208.57
NON-IOWA MUTUAL COMPANIES							
American Mutual Liability Ins. Co.	\$ 7,915,329.75	\$ 15,838,400.06	\$ 23,753,729.81	\$ 13,855,794.78	\$ 9,897,935.03	\$ 9,301.89	\$ 9,888,633.14
Builders and Manufacturers Mut. Cas. Co.	147,895.88	1,481,405.78	1,629,301.66	1,467,877.06	161,424.60	1,355.00	160,069.60
Hardware Mutual Casualty Co.	1,497,304.18	2,488,184.54	3,985,488.72	2,168,656.41	1,816,833.31	20,189.22	1,796,644.09
Indiana Liberty Mutual Ins. Co.	265,866.24	418,486.59	684,352.83	369,123.26	315,229.57	2,508.18	312,721.39
Liberty Mutual Ins. Co.	7,203,636.79	14,812,052.48	22,015,689.27	15,025,231.87	6,990,457.40	36,571.70	6,953,885.70
Lumbermen's Mutual Casualty Co.	4,476,717.50	8,642,569.74	13,119,287.24	8,543,461.98	4,575,825.86	30,763.65	4,545,062.21
Security Mutual Casualty Co.	1,023,866.48	2,219,125.43	3,242,991.91	1,975,556.07	1,267,435.84	64,278.84	1,213,157.00
State Farm Mutual Automobile Ins. Co.	641,825.25	1,182,921.55	1,824,746.80	506,040.49	1,318,706.31		1,318,706.31
Western Automobile Ins. Co.	1,114,759.58	1,523,477.02	2,638,236.60	1,447,665.14	1,190,571.46	54,900.01	1,135,671.45
Total Non-Iowa Mutual Companies	\$ 24,287,201.65	\$ 48,606,623.19	\$ 72,893,824.84	\$ 45,359,405.46	\$ 27,534,419.38	\$ 200,868.49	\$ 27,334,550.89
UNITED STATES BRANCHES							
Employers Liability Assurance Corp'n	\$ 20,452,837.33	\$ 33,026,273.28	\$ 53,479,110.61	\$ 32,853,980.39	\$ 20,625,130.22	\$ 765,589.30	\$ 19,859,540.92
European General Reinsurance Co., Ltd.	7,393,559.60	9,520,395.97	16,913,955.57	8,607,840.25	8,246,115.32	11,624.75	8,234,490.57
General Acc., Fire and Life Assur. Corp'n	11,317,718.06	23,309,873.18	34,627,591.24	21,700,103.68	12,927,487.56	11,029.71	12,916,457.85
London Guarantee & Accident Co.	9,345,279.19	14,464,777.22	23,810,056.41	15,035,490.58	8,774,565.83	675,987.66	8,098,578.17
Ocean Accident & Guarantee Corp'n	13,404,658.25	22,232,548.88	35,637,207.13	23,045,734.15	12,591,472.98	461,217.85	12,130,255.13
Zurich General Acc. & Liab. Ins. Co., Ltd.	8,346,912.43	14,465,486.41	22,812,398.84	13,955,128.84	8,857,270.00	192,118.18	8,665,151.82
Total U. S. Branch Companies	\$ 70,260,964.86	\$ 117,019,354.94	\$ 187,280,319.80	\$ 115,258,277.89	\$ 72,022,041.91	\$ 2,117,567.45	\$ 69,904,474.46
NON-IOWA LIFE COMPANIES Accident Department							
Abraham Lincoln Life Ins. Co.	\$ 464,313.87	\$ 400,081.56	\$ 864,395.43	\$ 415,968.01	\$ 448,427.42	\$ 3,896.00	\$ 444,531.42
Aetna Life Ins. Co.	23,615,497.07	40,716,770.43	64,332,267.50	40,728,486.01	23,603,780.59	565,050.54	23,038,724.05
American Bankers Ins. Co.	224,334.43	1,190,789.39	1,415,173.82	1,293,147.43	152,026.39	3,761.38	148,265.01
Benefit Ass'n of Railway Employees	191,551.00	2,420,675.67	2,612,226.67	2,396,532.70	215,693.97		215,693.97
Business Men's Assur. Co. of America	1,452,456.99	3,965,116.44	5,417,573.43	3,866,179.91	1,551,393.52	17,255.50	1,534,138.02
Columbian Nat'l Life Ins. Co.	405,754.29	523,238.43	928,992.72	522,708.60	406,284.12	72,034.30	334,249.82
Columbus Mutual Life Ins. Co.	40,404.32	174,800.70	215,205.02	81,585.45	133,709.57	8,027.27	125,682.30
Continental Assurance Co.	27,593.18	203,664.71	231,257.89	61,961.24	169,296.65	38,893.18	130,403.47
Continental Life Ins. Co.	676,748.85	1,164,164.63	1,840,913.48	1,016,788.25	824,125.23	2,460.21	821,665.02
Equitable Life Assur. Soc. of U. S.	1,140,713.60	1,538,175.24	2,678,888.84	1,578,492.18	1,100,396.66	152,559.75	947,836.91
Federal Life Ins. Co.	2,146,595.18	3,544,050.03	5,690,645.21	3,215,302.83	2,475,342.38	30,889.80	2,444,452.58
Great Northern Life Ins. Co.	417,869.35	1,445,758.69	1,863,628.04	1,390,810.97	472,817.07	373.60	472,443.47
Metropolitan Life Ins. Co.	2,509,519.07	9,143,336.88	11,652,855.95	8,501,651.24	3,151,204.71		3,151,204.71
Midwest Life Ins. Co.	53,757.90	109,329.19	163,087.09	126,376.57	36,710.52	1,015.12	35,695.40
Missouri State Life Ins. Co.	489,065.03	1,000,451.02	1,489,516.05	993,772.93	525,743.12	59,121.43	466,621.69
National Life Ins. Co. of the U. S. of A.	115,692.98	157,876.69	273,569.67	162,405.01	111,164.66	18,924.44	92,240.22
Occidental Life Ins. Co.	48,078.74	291,479.42	339,558.16	267,263.18	72,294.98	4,963.38	67,331.60
Ohio National Life Ins. Co.	29,795.32	21,383.45	42,178.77	20,880.62	21,298.15		21,298.15
Old Line Life Ins. Co. of America	69,408.94	177,303.31	246,712.25	169,192.36	86,519.89	2,515.84	84,004.05
Pacific Mutual Life Ins. Co.	5,377,309.88	7,163,312.73	12,540,622.61	6,916,453.32	5,624,169.29	182,511.42	5,441,657.87
Provident Life & Accident Ins. Co.	1,073,239.06	3,642,742.32	4,715,981.38	3,626,924.43	1,089,056.95	30,591.54	1,058,465.41
Prudential Ins. Co. of America	16,705.55	181,976.41	198,681.96	178,077.14	20,604.82		20,604.82
Reliance Life Ins. Co.	1,146,875.30	1,156,947.73	2,303,823.03	1,246,430.52	1,057,392.51	486,913.07	570,479.44
Sentinel Life Ins. Co.		639,065.62	639,065.62	287,137.48	351,928.14	24,011.26	327,916.88
Travelers Equitable Ins. Co.	184,097.79	369,047.93	553,145.72	371,129.99	182,015.73	1,832.48	180,183.25

TABLE 18—Continued

Name of Company	In Force December 31, Last Year	Written or Renewed During the Year	Total	Deduct Ex- pirations and Cancellations	In Force at the End of the Year	Deduct Amount Reinsured	Net Premiums in Force
Travelers Ins. Co.	39,856,739.76	70,621,997.28	110,478,737.04	70,466,449.43	40,012,287.61	388,898.91	39,623,388.70
Washington Fidelity National Ins. Co.	196,919.29	5,215,477.22	5,412,396.51	5,125,219.07	287,177.44	19,737.02	267,440.42
Total Accident Dept. Non-Ia. Life Co's	\$ 81,962,086.74	\$ 157,179,103.12	\$ 239,141,189.86	\$ 154,958,327.77	\$ 84,182,862.09	\$ 2,116,252.44	\$ 82,066,609.65
NON-IOWA STOCK COMPANIES							
Aetna Casualty and Surety Co.	\$ 21,942,632.90	\$ 24,858,019.35	\$ 46,800,652.25	\$ 24,864,054.71	\$ 21,936,597.54	\$ 1,679,413.19	\$ 20,257,184.35
American Automobile Ins. Co.	6,726,441.38	9,322,509.99	16,048,951.37	8,728,745.53	7,320,205.84	7,823.05	7,312,382.79
American Casualty Co.	1,255,071.75	2,204,810.31	3,459,882.06	1,941,121.63	1,518,760.43	63,435.00	1,455,325.43
American Credit Indemnity Co.	2,238,563.74	2,510,569.79	4,749,133.53	2,615,219.96	2,133,913.57	32,225.02	2,101,688.55
American Employers Ins. Co.	2,161,582.47	4,334,733.87	6,496,316.34	3,782,405.42	2,713,910.92	176,517.74	2,537,393.18
American Reinsurance Co.	895,735.17	1,226,649.11	2,122,384.28	1,304,778.21	817,606.07		817,606.07
American Surety Co. of N. Y.	14,224,956.35	14,091,712.66	28,316,669.01	13,522,884.85	14,793,784.16	1,042,023.60	12,851,760.50
Central Surety and Ins. Corp'n	601,137.73	2,101,447.17	2,702,584.90	1,109,293.66	1,593,291.24	86,402.58	1,506,888.66
Central West Casualty Co.	1,341,664.47	2,340,921.08	3,682,585.55	2,237,026.42	1,445,559.13	138,277.22	1,307,281.91
Century Indemnity Co.	109,656.87	2,092,716.60	2,202,373.47	979,779.53	1,222,593.94	68,457.65	1,154,136.29
Columbia Casualty Co.	6,036,343.63	8,803,394.09	14,839,737.72	9,522,511.48	5,317,226.24	625,474.25	4,691,751.99
Constitution Indemnity Co. of Phila.	55,344.42	1,814,364.23	1,869,708.65	465,652.17	1,404,056.48	158,135.99	1,245,920.49
Continental Casualty Co. (an Ind. Corp'n)	12,390,330.18	19,796,600.50	32,186,930.68	18,756,530.27	13,430,400.41	883,902.53	12,546,497.88
Detroit Fidelity and Surety Co.	1,779,168.05	1,847,575.38	3,626,743.43	1,610,291.76	2,016,451.67	489,996.19	1,526,455.48
Eagle Indemnity Co.	3,010,963.28	5,022,931.85	8,033,895.13	4,467,795.45	3,566,099.68	551,416.41	3,014,683.27
Employers Indemnity Corp'n	2,765,550.87	3,231,142.86	5,996,693.73	3,981,621.23	2,015,072.50	73,647.70	1,941,424.80
Federal Casualty Co.	47,749.55	616,554.17	664,303.72	614,732.41	49,571.31		49,571.31
Fidelity and Casualty Co. of N. Y.	26,604,866.57	36,305,203.92	62,910,070.49	35,755,916.00	27,154,154.49	1,963,886.04	25,190,268.45
Fidelity and Deposit Co. of Md.	17,426,527.05	18,031,526.27	35,458,053.32	17,613,839.93	17,844,213.39	3,649,277.23	14,194,936.16
First Reinsurance Co. of Hartford	834,343.93	1,598,605.55	2,432,949.48	1,276,893.47	1,156,056.01	24,407.64	1,131,648.37
General Casualty and Surety Co.	859,803.43	1,570,656.10	2,430,459.53	1,550,455.92	880,003.61	44,835.03	835,168.58
General Reinsurance Corp'n	4,448,631.20	8,022,375.34	12,471,006.54	7,457,853.04	5,013,153.50	31,351.82	4,981,801.68
Georgia Casualty Co.	2,427,711.06	3,465,072.98	5,892,784.04	3,725,815.06	2,166,968.98	85,229.22	2,081,739.70
Globe Indemnity Co. (a N. Y. Corp'n)	20,472,834.43	30,511,424.71	50,984,259.14	30,308,065.55	20,676,193.59	2,061,387.60	18,614,805.99
Great American Casualty Co.	314,932.64	841,250.07	1,156,182.71	785,035.64	371,147.07	11,419.40	359,727.67
Guarantee Company of North America	532,490.72	555,052.44	1,087,543.16	515,594.52	571,948.64	87,273.77	484,674.87
Hartford Accident and Indemnity Co.	24,378,759.56	35,031,734.62	59,410,494.18	35,089,164.34	24,321,329.84	1,431,633.35	22,889,696.49
Hartford Life Stock Ins. Co.	926,143.45	1,579,011.95	2,505,155.40	1,356,190.78	1,148,958.62	423,768.54	725,190.08
Hartford Steam Boiler Insp. & Ins. Co.	13,432,437.48	6,920,594.68	20,353,032.16	5,149,199.60	15,203,832.56	563,430.04	14,640,402.52
Illinois Indemnity Co.	197,492.46	696,490.77	893,983.23	504,388.65	389,594.58	183.25	389,411.33
Indemnity Ins. Co. of North America	12,110,686.94	22,583,038.97	34,693,725.91	21,411,380.62	13,282,336.29	1,211,352.87	12,070,983.42
Independence Indemnity Co.	7,398,653.61	11,269,209.07	18,667,862.68	11,195,144.68	7,472,718.00	655,322.57	6,816,795.43
International Indemnity Co.	2,095,915.16	3,692,484.25	5,788,399.41	3,850,268.00	2,538,131.41	193,305.85	2,344,825.56
Lloyds Plate Glass Ins. Co.	1,012,459.08	1,127,734.34	2,140,193.42	1,215,954.98	924,238.44		924,238.44
London and Lancashire Ind. Co. of Amer.	3,225,952.46	4,858,129.02	8,084,081.48	4,411,478.41	3,672,603.07	347,445.28	3,325,157.79
Loyal Protective Ins. Co.	347,244.36	1,155,162.66	1,502,407.02	1,143,971.37	358,435.65		358,435.65
Maryland Casualty Co.	28,249,432.20	39,784,457.83	68,033,890.03	39,756,867.43	28,277,022.60	2,303,419.68	25,973,602.92
Massachusetts Bonding & Ins. Co.	7,045,357.38	12,306,887.19	19,412,244.57	11,044,342.15	8,367,902.42	883,844.68	7,484,057.74
Massachusetts Protective Ass'n, Inc.	2,024,735.66	7,027,571.39	9,052,307.05	6,931,312.56	2,120,994.49		2,120,994.49
Medical Protective Co.	1,157,141.90	1,356,770.00	2,513,911.90	1,313,892.06	1,200,019.84		1,200,019.84
Metropolitan Casualty Ins. Co. of N. Y.	9,528,379.19	18,301,873.31	27,830,252.50	16,940,906.83	10,889,345.67	726,184.64	10,163,161.03
Monarch Accident Ins. Co.	430,932.18	1,663,350.43	2,094,282.61	1,603,353.96	490,928.65		490,928.65
National Casualty Co.	598,552.88	1,349,819.84	1,948,372.72	1,339,412.72	608,960.00	21,300.00	587,660.00
National Surety Co.	25,079,017.65	27,304,530.64	52,383,548.29	27,480,332.67	24,903,215.62	3,524,507.76	21,378,707.86
National Union Indemnity Co.	767,031.00	1,895,848.50	2,662,879.50	1,204,700.12	1,458,179.38	105,877.07	1,352,302.31
Nebraska Indemnity Co.	206,677.79	290,984.57	497,662.36	258,191.44	239,470.92	9,647.33	229,823.59
New Amsterdam Casualty Co. (a N. Y. Corp'n)	12,022,719.35	18,204,693.97	30,227,413.32	17,650,453.39	12,576,959.93	711,906.41	11,865,053.52
New York Casualty Co.	2,138,660.76	3,291,082.07	5,429,742.83	2,994,684.69	2,435,058.14	255,314.45	2,179,743.69
New York Indemnity Co.	5,106,518.24	9,424,788.94	14,531,307.18	8,398,498.53	6,132,808.65	410,138.49	5,722,670.16
North American Accident Ins. Co.	2,083,248.65	3,823,663.71	5,906,912.36	3,558,430.05	2,348,482.31	18,305.88	2,330,176.43
Northwestern Casualty & Surety Co.	694,750.61	1,501,696.62	2,196,447.23	1,200,959.91	995,487.32	62,144.66	933,342.66
Phoenix Indemnity Co.	2,134,790.87	4,394,987.28	6,529,778.15	3,939,756.28	2,590,021.87	118,410.90	2,471,610.97
Preferred Accident Ins. Co.	5,439,461.02	7,282,283.53	12,721,744.55	7,321,648.60	5,400,095.95	360,017.06	5,040,078.89
Ridgely Protective Ass'n	386,374.00	1,135,091.50	1,521,465.50	1,117,376.09	404,089.50		404,089.50
Royal Indemnity Co.	15,492,767.46	22,190,009.10	37,682,776.56	22,103,054.89	15,579,721.67	2,209,750.76	13,369,970.91
St. Paul-Mercury Indemnity Co.	103,491.25	647,047.06	750,538.31	230,786.71	519,751.60	44,487.08	475,264.52
Standard Accident Ins. Co.	14,999,534.07	25,033,353.54	40,032,887.61	22,548,578.33	17,484,309.28	1,419,863.48	16,064,440.80
Sum Indemnity Co. of N. Y.	2,003,511.91	3,471,313.85	5,474,825.76	3,081,974.57	2,392,851.19	209,232.02	2,183,519.17
Travelers Indemnity Co.	15,753,238.91	17,171,835.04	32,925,073.95	17,099,080.69	15,825,993.26	312,209.62	15,513,723.64
Union Automobile Ins. Co. (a Neb. Corp.)	3,117,576.10	4,852,236.15	7,969,812.25	4,436,798.68	3,533,013.57	912,402.06	2,620,611.51
Union Indemnity Co.	9,040,710.79	13,404,339.56	22,445,050.35	13,682,058.66	8,762,991.69	686,120.63	8,076,871.06
United States Casualty Co.	7,190,526.22	13,046,763.31	20,237,289.53	12,253,584.68	7,983,704.85	343,911.64	7,639,793.21
United States Fidelity & Guaranty Co.	35,898,221.57	53,890,924.67	89,789,146.24	51,762,240.78	38,026,905.46	3,794,491.69	34,232,413.77
Western Automobile Casualty Co.	489,730.62	821,987.50	1,311,718.12	702,258.93	609,459.19	26,524.79	582,934.40
Western Casualty Co.		632,873.49	632,873.49	632,873.49			
Western Surety Co.	343,348.10	356,750.15	700,098.25	465,854.64	234,243.61	17,476.06	216,767.55
Total Non-Iowa Stock Companies	\$ 426,756,616.73	\$ 611,951,225.46	\$ 1,038,707,842.19	\$ 587,875,334.69	\$ 450,832,507.50	\$ 39,250,371.62	\$ 411,582,135.98
Total Non-Iowa Mutual Companies	24,287,201.65	48,606,623.19	72,893,824.84	45,359,405.46	27,534,419.38	209,868.49	27,324,550.89
Total United States Branch Companies	70,280,964.86	117,019,354.94	187,280,319.80	115,258,277.89	72,022,041.91	2,117,567.45	69,904,474.46
Total Accident Dep't Non-Iowa Life Cos.	81,962,086.74	157,179,103.12	239,141,189.86	154,958,327.77	84,182,862.09	2,116,252.44	82,066,609.65
Total Iowa Stock and Mutual Cos.	10,016,765.92	15,330,655.35	25,347,421.27	15,283,606.55	10,063,820.72	686,612.15	9,377,208.57
Total All Companies	\$ 613,283,635.90	\$ 950,086,963.06	\$ 1,563,370,507.96	\$ 918,734,946.36	\$ 644,635,651.60	\$ 44,380,672.05	\$ 600,254,975.55

*Name changed to Republic Casualty and Surety Company.
 †Receiver appointed.

TABLE 19—CASUALTY INSURANCE COMPANIES—NET

Name of Company	Accident	Health	Auto Liability
IOWA MUTUAL COMPANIES			
Employers Mutual Casualty Co.			\$ 60,511.89
Iowa Mutual Liability Ins. Co.	\$ 4,616.80		115,472.76
Professional Ins. Corp'n.			
Republic Mutual Casualty Co.	1,488.67	\$ 102.31	
Travelers Mutual Casualty Co.	129,614.20		
Union Mutual Casualty Co.			
Total Iowa Mutual Companies	\$ 135,719.67	\$ 102.31	\$ 175,984.65
IOWA STOCK COMPANIES			
Federal Surety Co.	\$ 20,428.24	\$ 17,347.48	\$ 53,755.77
Hawkeye Casualty Co.			25,659.74
Southern Surety Co.	157,444.12	34,014.11	38,398.05
Total Iowa Stock Companies	\$ 177,872.36	\$ 51,361.59	\$ 187,814.46
Total Iowa Stock and Mutual Companies	\$ 313,592.03	\$ 51,463.90	\$ 363,799.11
Accident Department IOWA LIFE COMPANIES			
Great Western Ins. Co.	\$ 170,994.89	\$ 145,620.36	
Grand Total Iowa Stock and Mutual Co's.	\$ 484,586.92	\$ 197,084.26	\$ 363,799.11
NON-IOWA MUTUAL COMPANIES			
American Mutual Liability Ins. Co.			\$ 3,355.22
Builders and Manufacturers Mut. Casualty Co.			
Hardware Mutual Casualty Co.			7,483.19
Indiana Liberty Mutual Ins. Co.			8.00
Liberty Mutual Ins. Co.			847.90
Lumbermen's Mutual Casualty Co.	\$ 358.69		4,657.03
Security Mutual Casualty Co.			7,053.85
State Farm Mutual Automobile Ins. Co.			6,031.09
Western Automobile Ins. Co.			38,203.43
Total Non-Iowa Mutual Companies	\$ 358.69		\$ 67,644.71
UNITED STATES BRANCHES			
Employers Liability Assurance Corp'n.	\$ 4,002.68	\$ 2,286.12	\$ 22,492.80
European General Reinsurance Co., Ltd.	10,732.27	2,805.30	1,443.76
General Accident, Fire and Life Assur. Corp'n.	2,480.83	1,884.26	13,875.15
London Guarantee and Accident Co.	1,150.07	40.44	3,876.04
Ocean Accident and Guarantee Corp'n.	1,225.93	564.00	14,009.36
Zurich General Accident & Liab. Ins. Co., Ltd.	1,044.36	510.14	7,662.07
Total United States Branch Companies	\$ 18,336.00	\$ 8,009.38	\$ 55,607.10
NON-IOWA LIFE COMPANIES (Accident Department)			
Abraham Lincoln Life Ins. Co.	\$ 13,087.33		
Aetna Life Ins. Co.	80,838.87	32,352.52	391.06
American Bankers Ins. Co.	30,925.99		
Benefit Ass'n of Railway Employees	119,064.07		
Business Men's Assurance Co. of America	27,520.81	37,591.59	
Columbian National Life Ins. Co.	1,183.01	920.08	
Columbus Mutual Life Ins. Co.	2,118.75		
Continental Assurance Co.			
Continental Life Ins. Co.	50,244.14		
Equitable Life Assurance Society of U. S.	264.50	152.28	
Federal Life Ins. Co.	365,795.02		
Great Northern Life Ins. Co.	21,574.54	27,245.41	
Metropolitan Life Ins. Co.	24,172.03	56,521.01	
Midwest Life Ins. Co.	32,965.76		
Missouri State Life Ins. Co.	18,131.78	1,995.04	

PREMIUM INCOME BY CLASSIFICATION—IOWA BUSINESS

Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
\$ 13,126.69	\$ 313,047.09					
12,004.02	176,110.95				\$ 33.49	
1,401.75						
\$ 26,532.46	\$ 489,158.04				\$ 33.49	
\$ 11,213.40	\$ 61,345.89	\$ 18,589.10	\$ 49,773.18	\$ 6,678.17	\$ 13,772.63	
18,958.53	102,723.74	15,978.31	300,068.20	4,225.75	8,005.14	
\$ 30,171.93	\$ 164,069.63	\$ 34,567.41	\$ 349,841.38	\$ 10,903.92	\$ 21,777.77	
\$ 56,704.39	\$ 653,227.67	\$ 34,567.41	\$ 349,841.38	\$ 10,903.92	\$ 21,811.26	
\$ 56,704.39	\$ 653,227.67	\$ 34,567.41	\$ 349,841.38	\$ 10,903.92	\$ 21,811.26	
\$ 2,955.23	\$ 74,344.12					
5,001.86	23,001.12					
162.56	2,615.28			\$ 261.56		
15.00	1,733.17				\$ 12.30	
86.32	6,448.01					
523.96	4,462.56	\$ 118.17		350.41	86.45	
11,293.21	49,444.02				1,783.87	
\$ 20,038.14	\$ 162,048.28	\$ 118.17		\$ 611.97	\$ 1,882.62	
\$ 13,874.00	\$ 44,333.89	\$ 401.75	\$ 981.01	\$ 3,185.16	\$ 5,356.24	
5,833.08	42.94	3,319.67	5,298.96		25,205.36	
9,630.64	26,393.89			756.14	1,003.72	
548.27	32,173.61	\$ 68.25	80.66	901.40	\$ 1,619.81	
5,742.28	11,943.82	717.17	964.62	2,617.70	3,342.62	
5,550.80	24,461.26			504.33	1,658.80	
\$ 41,169.07	\$ 139,349.41	\$ 4,370.34	\$ 7,325.25	\$ 7,964.73	\$ 35,606.93	
\$ 20,757.75	\$ 61,819.37					

TABLE 19

Name of Company	Accident	Health	Auto Liability
National Life Ins. Co. of the U. S. of A.	\$2,467.93		
Occidental Life Ins. Co.			
Ohio National Life Ins. Co.			
Old Line Life Ins. Co. of America	326.85		
Pacific Mutual Life Ins. Co.	34,016.37	22,252.37	
Provident Life and Accident Ins. Co.	\$14,220.62		
Prudential Ins. Co. of America			
Reliance Life Ins. Co.	1,908.11	1,433.60	
Sentinel Life Ins. Co.	16,835.45	2,231.73	
Travelers Equitable Ins. Co.	\$3,944.59		
Travelers Ins. Co.	278,501.01	77,216.25	9,737.32
Washington Fidelity National Ins. Co.	\$6,922.00		
Total Accident Dept. Non-Iowa Life Co's.	\$ 1,147,029.53	\$ 259,911.94	\$ 10,128.38
NON-IOWA STOCK COMPANIES			
Aetna Casualty and Surety Co.	\$ 901.51	\$ 246.45	\$ 75,565.21
American Automobile Ins. Co.			22,787.42
American Casualty Co.			3,484.94
American Credit Indemnity Co.			
American Employers Ins. Co.	211.60	50.00	4,853.61
American Reinsurance Co.			2,969.52
American Surety Co. of N. Y.			
Central Surety and Insurance Corp'n.			13,161.73
Central West Casualty Co.	94.04	11.25	4,782.85
Century Indemnity Co.			
Columbia Casualty Co.	99.02	116.00	3,731.49
Constitution Indemnity Co. of Philadelphia			1,752.00
Continental Casualty Co. (an Ind. Corp'n)	56,801.79	37,223.21	28,968.21
Detroit Fidelity and Surety Co.			
Eagle Indemnity Co.	477.32	191.95	10,200.83
Employers Indemnity Corp'n.	\$4,108.49		30,563.82
Federal Casualty Co.	\$4,912.67		
Fidelity and Casualty Co. of N. Y.	21,712.72	6,876.50	77,012.73
Fidelity and Deposit Co. of Md.			
First Reinsurance Co. of Hartford	2,828.19	1,019.81	124.54
General Casualty and Surety Co.			2,495.58
General Reinsurance Corp'n.	3,296.20	2,407.12	16,910.84
Georgia Casualty Co.			3,084.67
Globe Indemnity Co. (a N. Y. Corp'n)	1,369.51	532.46	19,869.30
Great American Casualty Co.	4,147.13		
Guarantee Company of North America			
Hartford Accident and Indemnity Co.	3,263.36	646.12	41,986.97
Hartford Live Stock Ins. Co.			
Hartford Steam Boiler Inspection and Ins. Co.			
Illinois Indemnity Co.			2,314.98
Indemnity Ins. Co. of North America	938.32	349.50	7,562.28
Independence Indemnity Co.	1,580.00	1,259.38	5,142.89
International Indemnity Co.	91.94	33.63	20,887.24
Lloyds Plate Glass Ins. Co.			
London & Lancashire Indemnity Co. of Amer.	75.00		8,885.87
Loyal Protective Ins. Co.	\$54,282.87		
Maryland Casualty Co.	5,133.60	1,182.59	23,884.49
Massachusetts Bonding and Ins. Co.	25,042.50	25,063.98	7,945.65
Massachusetts Protective Ass'n, Inc.	12,503.70		
Medical Protective Co.			
Metropolitan Casualty Ins. Co. of N. Y.	233.40	56.25	2,736.89
Monarch Accident Ins. Co.		772.70	
National Casualty Co.	\$8,374.66		
National Surety Co.			
National Union Indemnity Co.			11,804.48

-Continued

Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
22,074.60	113,188.12					
\$ 42,832.35	\$ 175,007.49					
\$ 1,737.40	\$ 319.45	\$ 18,240.88	\$ 35,771.81	\$ 5,249.06	\$ 23,451.08	\$ 768.24
33.00				250.32		
1,605.11	5,301.07	597.58	1,494.39	443.43	1,439.41	
43.82	43.41				214.05	
681.94	3,152.80	73,623.49	113,764.49	327.98	22,084.96	
379.59	2,938.12		13.41	4,734.30	301.34	
			588.78	408.28		
1,270.16	4,262.91	1,103.08	1,799.32	571.43	763.46	
295.40	1,171.78	800.99	13,241.94	247.41	557.25	
7,209.57	43,517.00	3,991.77	8,269.14	1,538.43	5,710.98	
		7,804.65	20,639.09			
1,556.35	4,734.21	1,965.51	2,788.63	1,221.40	1,900.14	
1,103.86	4,396.22	165.78	4,641.94	4.33	1,887.46	
30,859.14	208,386.32	16,515.85	33,147.41	9,789.68	35,365.96	
		47,490.26	77,024.03		6,802.11	
44.96					86.00	
299.34	3,171.67	373.01	1,274.93	211.97	476.66	
3,563.89	1,785.35	6,080.69	15,050.92		9,005.88	
72.94	63.86			2,102.02	13.50	
11,743.67	49,920.77	5,416.08	9,476.64	2,826.03	4,885.58	
		347.58	98.00			
13,639.35	42,792.61	4,138.39	19,044.18	2,834.06	11,022.90	
					4.35	
2,786.24	6,060.28	1,440.64	2,021.81	511.18	1,069.87	
550.66	4,472.27	1,496.99	2,044.51	396.25	1,600.91	
389.83				1,002.97		
				5,227.07		
555.01	1,403.37	931.23	1,603.94	560.33	952.83	
7,344.90	44,420.50	8,801.53	20,818.80	2,447.21	14,218.05	\$ 1,488.55
1,854.00	6,268.21	6,074.18	24,362.15	1,379.91	2,741.90	
44,657.33						
1,347.71	1,697.76	791.04	582.64	5,010.31	3,126.92	
		67,083.85	37,151.52		69,388.13	
80.61				259.94	319.48	

TABLE 19

Name of Company	Accident	Health	Auto Liability
Nebraska Indemnity Co.			18,297.95
New Amsterdam Casualty Co. (a N. Y. Corp.)	1,782.63	721.53	6,142.38
New York Casualty Co.			29.00
New York Indemnity Co.			6,044.94
North American Accident Ins. Co.	54,237.55		
Northwestern Casualty & Surety Co.	50.00	40.00	1,221.79
Phoenix Indemnity Co.			491.70
Preferred Accident Ins. Co.	32,196.40	19,475.68	2,985.30
Ridgely Protective Association	55,355.70		
Royal Indemnity Co.	3,151.56	3,120.24	20,940.82
St. Paul Mercury Indemnity Co.			4,063.88
Standard Accident Ins. Co.	12,927.77	4,063.63	56,360.26
Sun Indemnity Co. of N. Y.	1,003.96	24.00	1,063.78
Travelers Indemnity Co.	5,307.99	451.25	80,463.01
Union Automobile Ins. Co. (a Neb. Corp'n)	634.49		47,219.74
Union Indemnity Co.	1,030.62	492.04	273.88
United States Casualty Co.	3,193.59	1,985.41	22,324.97
United States Fidelity & Guaranty Co.	6,776.72	5,598.32	80,791.18
Western Automobile Casualty Co.			7,128.40
Western Casualty Co.			
Western Surety Co.			
Total Non-Iowa Stock Companies	\$ 390,128.52	\$ 114,011.01	\$ 811,104.02
Total Non-Iowa Mutual Companies	358.69		67,644.71
Total United States Branch Companies	18,336.00	8,009.38	55,607.10
Total Accident Dept. Non-Iowa Life Co's	1,147,029.53	259,911.94	10,128.38
Total Iowa Stock and Mutual Companies	484,586.92	197,084.26	363,799.11
Total All Companies	\$ 2,040,439.06	\$ 579,016.59	\$ 1,308,283.32

*Accident and health combined.

*Red figure.

*Receiver appointed.

Continued

Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
3,554.40	14,376.11	12,869.41	12,519.88	2,708.72	6,263.00	
2,526.64	9,952.42	602.69	2,829.81	2,227.29	2,672.45	
			1,314.76	1,302.35		
42.10	620.49	24.50	587.40		131.97	
537.85	1,619.22			13.74	2.31	
57.64					691.85	
6,792.08	25,831.71	8,739.20	19,381.30	1,802.27	7,187.45	
44,819.08	148,176.94	4,243.35	27,313.80	1,415.36	14,603.57	
8.22	231.91	55.50	93.59	20.87	55.69	
341.23				5,182.42	24,501.96	
443.36	800.13	161.32	2,630.48	632.16	880.06	
2,918.84	12,432.80			1,581.25	5,110.53	
32,085.83	112,449.14	71,917.25	139,512.65	7,000.82	40,747.42	
	15,322.92					
	634.24		7,530.16			
\$ 229,783.05	\$ 777,093.73	\$ 374,522.51	\$ 660,418.25	\$ 73,533.15	\$ 322,418.42	\$ 2,256.79
20,038.14	162,048.28	118.17		611.97	1,882.62	
41,169.07	139,349.41	4,370.34	7,325.25	7,964.73	35,006.93	
42,832.35	175,007.49					
56,704.39	653,227.67	34,567.41	349,841.38	10,903.92	21,811.26	
\$ 390,527.00	\$ 1,906,726.58	\$ 413,578.43	\$ 1,017,584.88	\$ 93,013.77	\$ 381,719.23	\$ 2,256.79

HORNINGSIDE COLLEGE

TABLE 19

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage
IOWA MUTUAL COMPANIES			
Employers Mutual Casualty Co.			
Iowa Mutual Liability Ins. Co.			\$ 34,918.80
Professional Ins. Corp'n			68,277.96
Republic Mutual Casualty Co.			
Travelers Mutual Casualty Co.			
Union Mutual Casualty Co.			
Total Iowa Mutual Companies			\$ 103,196.88
IOWA STOCK COMPANIES			
Federal Surety Co.			\$ 29,081.20
Hawkeye Casualty Co.			49,576.54
Southern Surety Co.	\$ 641.85		19,530.00
Total Iowa Stock Companies	\$ 641.85		\$ 98,187.74
Total Iowa Stock and Mutual Companies	\$ 641.85		\$ 201,384.32
Accident Department IOWA LIFE COMPANIES			
Great Western Ins. Co.			
Grand Total Iowa Stock and Mutual Co's.	\$ 641.85		\$ 201,384.32
NON-IOWA MUTUAL COMPANIES			
American Mutual Liability Ins. Co.			\$ 1,451.80
Builders and Manufacturers Mut. Casualty Co.			
Hardware Mutual Casualty Co.			3,999.97
Indiana Liberty Mutual Ins. Co.			6.00
Liberty Mutual Ins. Co.			84.09
Lumbermen's Mutual Casualty Co.			2,057.91
Security Mutual Casualty Co.			1,712.13
State Farm Mutual Automobile Ins. Co.			5,821.65
Western Automobile Ins. Co.			19,078.17
Total Non-Iowa Mutual Companies			\$ 34,211.72
UNITED STATES BRANCHES			
Employers Liability Assurance Corp'n	\$ 1,126.77	\$ 406.60	\$ 9,879.88
European General Reinsurance Co., Ltd.	4,543.97	10,860.24	.86
General Accident, Fire and Life Assur. Corp'n	h-137.98		5,294.83
London Guarantee and Accident Co.	h-1,674.69	h-16,028.16	h-1,534.79
Ocean Accident and Guarantee Corp'n	3,689.97	4,121.87	5,772.94
Zurich General Accident & Liab. Ins. Co., Ltd.			3,652.69
Total United States Branch Companies	\$ 7,548.04	\$ h-639.45	\$ 23,066.41
NON-IOWA LIFE COMPANIES (Accident Department)			
Abraham Lincoln Life Ins. Co.			
Aetna Life Ins. Co.			
American Bankers Ins. Co.			
Benefit Ass'n of Railway Employees			
Business Men's Assurance Co. of America			
Columbian National Life Ins. Co.			
Columbus Mutual Life Ins. Co.			
Continental Assurance Co.			
Continental Life Ins. Co.			
Equitable Life Assurance Society of U. S.			

—Continued

Continued					
Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
\$ 1,192.58	\$ 3,387.16			\$	426,184.03
19,422.98	1,262.60				397,201.56
					1,401.75
					1,590.98
					€129,614.20
\$ 20,615.56	\$ 4,649.76			\$	955,992.52
\$ 2,884.27	\$ 461.62			\$	285,339.95
4,837.57					150,073.85
849.34	1,647.77	\$ 25,748.00		5,077.45	733,311.26
\$ 8,571.18	\$ 2,109.39	\$ 25,748.00		\$ 5,077.45	1,168,716.06
\$ 29,186.74	\$ 6,759.15	\$ 25,748.00		\$ 5,077.45	2,124,708.58
				\$ 2,316.54	318,931.79
\$ 29,186.74	\$ 6,759.15	\$ 25,748.00		\$ 7,393.99	2,443,640.37
\$ 467.49	\$ 82.19			\$	82,491.67
893.50	30.80				28,002.98
32.00				30.15	15,451.86
351.15					1,804.62
5,286.70					7,498.32
361.71				94.42	12,966.33
					69,503.21
					18,923.31
\$ 7,392.55	\$ 51.39			\$ 124.57	57,737.73
\$ 312.64	\$ 284.93			\$	294,380.03
695.40	204.06			\$ 1,474.93	108,924.47
713.16	325.06				71,621.34
350.40	131.30				62,670.94
8.75	357.25				7,323.59
					55,193.98
					45,392.95
\$ 636.53	1,302.60			\$ 1,474.93	351,127.27
				\$	€13,067.33
				704.20	196,863.77
					€30,925.99
					€119,064.07
				44.52	65,156.92
				485.30	2,588.39
					€2,118.75
				2,550.84	2,550.84
					€50,244.14
				14,585.88	15,092.66

TABLE 19

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage
Federal Life Ins. Co.			
Great Northern Life Ins. Co.			
Metropolitan Life Ins. Co.			
Midwest Life Ins. Co.			
Missouri State Life Ins. Co.			
National Life Ins. Co. of the U. S. of A.			
Occidental Life Ins. Co.			
Ohio National Life Ins. Co.			
Old Line Life Ins. Co. of America			
Pacific Mutual Life Ins. Co.			
Provident Life and Accident Ins. Co.			
Prudential Ins. Co. of America			
Reliance Life Ins. Co.			
Sentinel Life Ins. Co.			
Travelers Equitable Ins. Co.			
Travelers Ins. Co.			
Washington Fidelity National Ins. Co.			
Total Accident Dept. Non-Iowa Life Co's			
NON-IOWA STOCK COMPANIES			
Aetna Casualty and Surety Co.	\$ 1,600.00	\$ 5,920.72	\$ 29,559.30
American Automobile Ins. Co.			11,611.56
American Casualty Co.			1,466.52
American Credit Indemnity Co.			
American Employers Ins. Co.	153.94		2,301.06
American Reinsurance Co.	1.60	16.31	
American Surety Co. of N. Y.			6,514.52
Central Surety and Insurance Corp'n			3,087.62
Central West Casualty Co.			
Century Indemnity Co.			
Columbia Casualty Co.	641.36		1,789.27
Constitution Indemnity Co. of Philadelphia			901.80
Continental Casualty Co. (an Ind. Corp'n)	822.78	68.00	14,944.22
Detroit Fidelity and Surety Co.			
Eagle Indemnity Co.	627.05	610.90	4,722.17
Employers Indemnity Corp'n			10,538.94
Federal Casualty Co.			
Fidelity and Casualty Co. of N. Y.	15,429.64	2,799.46	37,198.40
Fidelity and Deposit Co. of Md.			
First Reinsurance Co. of Hartford			
General Casualty and Surety Co.			1,225.19
General Reinsurance Corp'n	677.50	2,148.60	4.73
Georgia Casualty Co.			2,040.65
Globe Indemnity Co. (a N. Y. Corp'n)			9,396.56
Great American Casualty Co.			
Guarantee Company of North America			
Hartford Accident and Indemnity Co.			18,018.08
Hartford Live Stock Ins. Co.			
Hartford Steam Boiler Inspection and Ins. Co.	53,536.95	34,359.84	1,368.18
Illinois Indemnity Co.			
Indemnity Ins. Co. of North America	688.06		2,907.48
Independence Indemnity Co.	303.14		2,644.17
International Indemnity Co.			12,402.19
Lloyds Plate Glass Ins. Co.			
London & Lancashire Indemnity Co. of Amer.			4,619.42
Loyal Protective Ins. Co.			
Maryland Casualty Co.	3,125.50	565.93	10,124.29
Massachusetts Bonding and Ins. Co.			3,572.06
Massachusetts Protective Ass'n, Inc.			
Medical Protective Co.			

Continued

Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
					\$365,795.02
				8.45	48,828.40
				485.01	81,178.05
					\$32,965.76
					20,126.82
					\$2,467.93
					826.85
				63,273.29	119,542.03
					\$14,220.62
					3,341.77
					19,067.18
					\$3,944.59
				2,305.20	503,022.50
					\$6,922.00
				\$ 84,442.69	\$ 1,719,352.38
\$ 1,308.88	\$ 2,177.05				202,817.64
2,808.04					37,207.02
28.87					5,263.65
	\$ 10,282.74				10,282.74
22.50	60.13				18,533.83
					2,588.72
					209,800.92
228.92	264.00				29,052.96
	10.00				11,711.75
					588.78
168.34	19.50				16,334.34
162.75					19,131.32
429.61	605.19			\$ 15,231.96	223,361.86
					28,443.74
10.80	2.53				31,009.79
4,454.10	160.25			41.66	62,006.85
					4,912.67
1,063.53	597.60				491,754.94
					131,376.40
				842.70	4,946.20
103.49	77.00				9,708.84
	137.22	46.15		533.00	61,648.09
61.00	11.00				7,449.64
1,429.93	521.61				117,188.14
					4,147.13
					445.58
519.87	304.71		\$ 723.75		158,934.36
			4,774.11		4,774.11
453.09					87,896.79
					4,140.60
63.71	9.64				25,632.89
75.00	80.84				21,707.01
1,768.46					36,526.26
					5,227.07
57.00	24.49				19,668.40
				550.91	54,833.78
842.92	422.07				144,829.93
106.48	86.00				104,325.02
				237,019.16	250,422.86
					44,667.33

TABLE 19

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage
Metropolitan Casualty Ins. Co. of N. Y.			1,338.58
Monarch Accident Ins. Co.			
National Casualty Co.			
National Surety Co.			
National Union Indemnity Co.			6,489.41
Nebraska Indemnity Co.			9,962.45
New Amsterdam Casualty Co. (a N. Y. Corp.)			2,548.87
New York Casualty Co.			12.30
New York Indemnity Co.	852.23		2,567.65
North American Accident Ins. Co.			
Northwestern Casualty & Surety Co.			443.32
Phoenix Indemnity Co.			233.22
Preferred Accident Ins. Co.			1,429.27
Ridgely Protective Association			
Royal Indemnity Co.	1,705.67	1,214.92	7,171.12
St. Paul Mercury Indemnity Co.			1,174.62
Standard Accident Ins. Co.	1,507.21	78,018.45	26,534.47
Sun Indemnity Co. of N. Y.			456.20
Travelers Indemnity Co.	6,620.73	49.71	45,081.04
Union Automobile Ins. Co. (a Neb. Corp'n)			32,225.06
Union Indemnity Co.			126.52
United States Casualty Co.			10,829.21
United States Fidelity & Guaranty Co.			40,027.33
Western Automobile Casualty Co.			3,663.40
Western Casualty Co.			
Western Surety Co.			
Total Non-Iowa Stock Companies	\$ 87,517.24	\$ 125,772.84	\$ 385,271.01
Total Non-Iowa Mutual Companies			34,211.72
Total United States Branch Companies	7,548.04	639.45	23,066.41
Total Accident Dept. Non-Iowa Life Co's			
Total Iowa Stock and Mutual Companies	641.85		201,384.32
Total All Companies	\$ 95,707.13	\$ 125,133.39	\$ 643,934.36

*Accident and health combined.

*Red figure.

*Receiver appointed.

-Continued

Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
54.89	2.11				16,868.72
				28,549.60	29,322.30
					8,374.06
					173,623.50
174.10	44.00				19,232.02
923.00					29,184.30
370.63	41.23	46.15			63,944.44
					5,098.30
250.87	15.36				28,102.36
					54,237.55
73.50					3,088.07
					2,898.04
					56,836.14
					55,355.70
257.11	142.94				107,428.39
89.30					5,927.80
2,484.06	876.10				423,344.05
					3,013.72
4,471.14	616.06				173,086.54
13,667.96					93,747.25
	27.29				7,487.86
967.11	76.40				61,420.11
1,821.07	2,556.21	3,327.70			544,701.64
258.47					11,050.36
					15,322.92
					8,164.40
\$ 41,774.62	\$ 9,796.53	\$ 13,702.74	\$ 5,497.86	\$ 283,668.99	\$ 4,708,272.18
7,392.55	51.39			124.57	294,380.03
636.53	1,302.60			1,474.93	351,127.27
				84,442.69	1,719,352.28
29,186.74	6,759.15	25,748.00		7,393.99	2,443,640.37
\$ 78,990.44	\$ 17,806.89	\$ 39,450.74	\$ 5,497.86	\$ 377,105.17	\$ 9,516,772.23

TABLE 20

Name of Company	Accident	Health	Auto Liability
National Life Ins. Co. of the U. S. of A.	\$1,444.90		
Occidental Life Ins. Co.			
Ohio National Life Ins. Co.			
Old Line Life Ins. Co. of America	17.50		
Pacific Mutual Life Ins. Co.	21,357.87	11,412.06	
Provident Life and Accident Ins. Co.	\$8,249.71		
Prudential Ins. Co. of America			
Reliance Life Ins. Co.	413.90	469.07	
Sentinel Life Ins. Co.	\$2,866.46		
Travelers Equitable Ins. Co.	\$1,545.24		
Travelers Ins. Co.	122,663.93	40,630.81	1,040.05
Washington Fidelity National Ins. Co.	\$5,459.07		
Total Accident Dept. Non-Iowa Life Co's.	543,803.90	132,416.56	1,040.05
NON-IOWA STOCK COMPANIES			
Aetna Casualty and Surety Co.	\$ 90.81	\$ 46.43	\$ 17,323.09
American Automobile Ins. Co.			\$ 3,716.10
American Casualty Co.			9.00
American Credit Indemnity Co.			
American Employers Ins. Co.	1,285.32	342.50	\$3,575.00
American Reinsurance Co.			
American Surety Co. of N. Y.			2,689.05
Central Surety and Insurance Corp'n.			396.00
Central West Casualty Co.	18.50	7.50	
Century Indemnity Co.			
Columbia Casualty Co.		108.57	55.50
Constitution Indemnity Co. of Philadelphia			129.76
Continental Casualty Co. (an Ind. Corp'n)	17,479.28	13,821.04	4,483.55
Detroit Fidelity and Surety Co.			2,159.00
Eagle Indemnity Co.	576.70		
Employers Indemnity Corp'n.	\$6,678.26		6,633.70
Federal Casualty Co.	\$1,822.45		
Fidelity and Casualty Co. of N. Y.	10,281.68	2,971.47	42,331.16
Fidelity and Deposit Co. of Md.			
First Reinsurance Co. of Hartford	972.63	818.64	
General Casualty and Surety Co.			1,930.00
General Reinsurance Corp'n.	490.04	1,205.34	743.00
Georgia Casualty Co.			13,101.15
Globe Indemnity Co. (a N. Y. Corp'n)	359.31		
Great American Casualty Co.	6,584.62		
Guarantee Company of North America			
Hartford Accident and Indemnity Co.	2,509.48	216.01	6,255.28
Hartford Live Stock Ins. Co.			
Hartford Steam Boiler Inspection and Ins. Co.			
Illinois Indemnity Co.			
Indemnity Ins. Co. of North America	1,014.29	119.63	\$413.24
Independence Indemnity Co.		44.70	563.00
International Indemnity Co.	8.80		4,721.93
Lloyds Plate Glass Ins. Co.			2,839.45
London & Lancashire Indemnity Co. of Amer.			
Loyal Protective Ins. Co.	\$24,267.56		4,554.13
Maryland Casualty Co.	848.80	1,181.08	791.50
Massachusetts Bonding and Ins. Co.	10,746.15	10,545.36	
Massachusetts Protective Ass'n, Inc.	\$7,535.60		
Medical Protective Co.			
Metropolitan Casualty Ins. Co. of N. Y.	55.21	360.71	828.00
Monarch Accident Ins. Co.		339.07	
National Casualty Co.	\$3,372.94		
National Surety Co.			597.35
National Union Indemnity Co.			

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Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
4,208.00	95,346.39					
\$ 5,133.00	\$ 126,224.61					
\$ 550.00	\$ 2.69	\$ 1,567.40	\$ 17,824.53	\$ 1,236.45	\$ 3,695.95	\$ 103.46
				82.91		
	2,420.65		\$1,617.60	13.23	23.77	
		25,880.33	\$9,494.93		1,306.09	
	1,446.30			660.81	34.75	
200.00	2,959.48			107.55		
1,325.00	1,388.39	37.00	\$460.40	10.68		
	108.60					
3,565.00	22,181.53	\$608.48	\$9,649.72	900.18	1,144.44	
		254.41	7,511.26			
	2,045.12	248.12	2,375.58	462.24	503.65	
	1,608.00			188.61	369.21	
10,938.12	144,292.28	\$1,399.27	\$37,808.49	1,494.45	16,583.95	
		8,192.58	42,516.30		2,065.61	
					723.12	
	1,973.97		\$3,090.94	115.32		
	435.19	1,254.84	26,767.75		804.78	
	2,206.20			231.99		
1,660.35	29,729.21	8,007.87	23,114.99	722.03	746.86	
		55.45				
1,068.10	28,374.26	1,000.00	176.68	833.17	2,518.07	
	2,670.37	240.80	633.00	167.53	677.58	
	2,882.52		\$2,949.80	74.01		
				77.29		
				1,037.51		
	444.90		11,399.19	31.79	25.00	
1,289.90	31,050.90	1,272.58	13,131.91	800.19	2,507.08	10.00
	2,764.17		\$5,056.47	1,195.88	1,523.85	
20,190.97						
	2,218.87	86.25	\$2,788.46	1,220.74	91.11	
		18,440.31	18,256.31		11,371.90	
				8.75		

TABLE 20

Name of Company	Accident	Health	Auto Liability
Nebraska Indemnity Co.			4,752.43
New Amsterdam Casualty Co. (a N. Y. Corp.)	456.41	27.14	5,975.35
New York Casualty Co.			522.35
New York Indemnity Co.			
North American Accident Ins. Co.	16,740.77		
Northwestern Casualty & Surety Co.			72.50
Phoenix Indemnity Co.			5.00
Preferred Accident Ins. Co.	16,872.92	5,918.62	2,367.14
Ridgely Protective Association	^c 35,364.79		
Royal Indemnity Co.	1,608.82	2,603.50	12,644.20
St. Paul Mercury Indemnity Co.			25.00
Standard Accident Ins. Co.	2,284.03	1,391.03	6,892.53
Sun Indemnity Co. of N. Y.	2,536.87	23.60	563.85
Travelers Indemnity Co.	4,146.42		15,536.43
Union Automobile Ins. Co. (a Neb. Corp'n)	196.67		11,723.95
Union Indemnity Co.	256.58	55.00	175.00
United States Casualty Co.	1,103.84	616.30	3,785.38
United States Fidelity & Guaranty Co.	3,430.08	5,192.38	21,087.71
Western Automobile Casualty Co.			332.63
Western Casualty Co.			
Western Surety Co.			
Total Non-Iowa Stock Companies	\$ 181,996.63	\$ 47,955.62	\$ 199,233.91
Total Non-Iowa Mutual Companies	10.00		20,885.96
Total United States Branch Companies	20,044.35	4,133.59	30,217.31
Total Accident Dept. Non-Iowa Life Co's	543,803.90	132,416.56	1,040.05
Total Iowa Stock and Mutual Companies	184,904.05	84,348.44	89,109.64
Total All Companies	\$ 930,758.93	\$ 268,859.21	\$ 340,489.87

^cAccident and health combined.^bRed figure.^yReceiver appointed.

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Liability Other Than Auto	Workmen's Compensation	Fidelity	Surety	Plate Glass	Burglary and Theft	Sprinkler Leakage
	7,694.11	14,355.25	16,891.20	739.78	1,646.23	
1,835.00	5,643.92			803.54	348.16	
9.00	366.21		5,360.87			
	2,404.09			41.66		
					723.13	
117.50	12,220.36	^b 434.52	^b 6,756.22	502.80	328.66	
564.00	37,118.50	114.92	4,469.38	493.68	418.90	
	4.00		3,784.15	35.78		
				1,045.09	34,739.41	
	240.08		^b 3,811.54	310.15		
362.00	10,163.84			427.52	333.79	
4,878.32	115,453.75	22,304.98	76,114.83	1,632.57	4,423.94	
	10,767.72					
\$ 48,562.26	\$ 485,184.80	\$ 100,870.82	\$ 186,843.34	\$ 18,078.13	\$ 89,828.99	\$ 113.46
5,961.25	80,927.64			124.45	84.15	
15,756.61	124,117.90	^b 1,437.49	11,397.30	2,121.71	^b 1,752.78	
5,133.00	126,224.61					
9,725.12	381,820.58	2,450.35	^b 9,202.30	2,895.93	5,073.85	
\$ 85,138.24	\$ 1,198,275.53	\$ 101,883.68	\$ 189,038.34	\$ 23,220.22	\$ 93,234.21	\$ 113.46

TABLE 29

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage
IOWA MUTUAL COMPANIES			
Employers Mutual Casualty Co.			\$ 12,164.47
Iowa Mutual Liability Ins. Co.			23,624.24
Professional Ins. Corp'n			
Republic Mutual Casualty Co.			
Travelers Mutual Casualty Co.			
Union Mutual Casualty Co.			
Total Iowa Mutual Companies			\$ 35,788.71
IOWA STOCK COMPANIES			
Federal Surety Co.			\$ 7,115.12
Hawkeye Casualty Co.			15,991.64
Southern Surety Co.			5,284.24
Total Iowa Stock Companies			\$ 28,391.00
Total Iowa Stock and Mutual Companies			\$ 64,179.71
Accident Department IOWA LIFE COMPANIES			
Great Western Ins. Co.			
Grand Total Iowa Stock and Mutual Co's.			\$ 64,179.71
NON-IOWA MUTUAL COMPANIES			
American Mutual Liability Ins. Co.			\$ 795.40
Builders and Manufacturers Mut. Casualty Co.			943.77
Hardware Mutual Casualty Co.			
Indiana Liberty Mutual Ins. Co.			139.52
Liberty Mutual Ins. Co.			
Lumbermen's Mutual Casualty Co.			1,158.73
Security Mutual Casualty Co.			194.84
State Farm Mutual Automobile Ins. Co.			135.95
Western Automobile Ins. Co.			6,160.51
Total Non-Iowa Mutual Companies			9,528.72
UNITED STATES BRANCHES			
Employers Liability Assurance Corp'n		\$ 50.00	\$ 4,418.13
European General Reinsurance Co., Ltd.			976.81
General Accident, Fire and Life Assur. Corp'n			2,931.97
London Guarantee and Accident Co.	\$ 131.76	3,985.10	2,196.68
Ocean Accident and Guarantee Corp'n		165.00	2,682.60
Zurich General Accident & Liab. Ins. Co., Ltd.			
Total United States Branch Companies	\$ 131.76	\$ 4,200.10	\$ 13,206.19
NON-IOWA LIFE COMPANIES (Accident Department)			
Abraham Lincoln Life Ins. Co.			
Aetna Life Ins. Co.			
American Bankers Ins. Co.			
Benefit Ass'n of Railway Employees			
Business Men's Assurance Co. of America			
Columbian National Life Ins. Co.			
Columbus Mutual Life Ins. Co.			
Continental Assurance Co.			
Continental Life Ins. Co.			
Equitable Life Assurance Society of U. S.			

Continued

Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
\$ 229.28	\$ 540.47				\$ 228,664.17
8,908.72	534.98				160,319.71
					175.00
					61,394.13
\$ 9,138.00	\$ 1,075.45				\$ 450,553.01
\$ 1,712.63	\$ 8.80				\$ 9,060.01
4,341.09					44,158.10
498.93	23.50	\$ 15,942.76			231,562.35
\$ 6,552.65	\$ 32.30	\$ 15,942.76			\$ 284,780.46
\$ 15,690.65	\$ 1,107.75	\$ 15,942.76			\$ 735,333.47
				\$ 652.55	\$ 113,365.61
\$ 15,690.65	\$ 1,107.75	\$ 15,942.76		\$ 652.55	\$ 848,609.08
\$ 847.37	\$ 43.35				\$ 51,139.06
496.28					10,305.52
					2,314.46
					2,457.94
					2,709.82
615.32					12,785.81
354.40					17,793.12
237.75					574.50
					20,639.41
\$ 2,551.12	\$ 43.35				\$ 120,119.64
\$ 446.15	\$ 57.50				\$ 51,499.86
35.00				379.47	22,067.21
411.40	4.25				15,764.95
	77.26				87,101.01
					12,521.59
					34,597.96
\$ 892.55	\$ 139.01			\$ 379.47	\$ 223,552.58
					\$ 5,702.77
					77,495.57
					18,218.87
					52,417.34
					33,019.25
					726.38
					6,763.96
				6,387.56	6,700.74

TABLE 20

Name of Company	Steam Boiler	Engines and Fly Wheel	Auto Property Damage
Federal Life Ins. Co.			
Great Northern Life Ins. Co.			
Metropolitan Life Ins. Co.			
Midwest Life Ins. Co.			
Missouri State Life Ins. Co.			
National Life Ins. Co. of the U. S. of A.			
Occidental Life Ins. Co.			
Ohio National Life Ins. Co.			
Old Line Life Ins. Co. of America			
Pacific Mutual Life Ins. Co.			
Provident Life and Accident Ins. Co.			
Prudential Ins. Co. of America			
Reliance Life Ins. Co.			
Sentinel Life Ins. Co.			
Travelers Equitable Ins. Co.			
Travelers Ins. Co.			
Washington Fidelity National Ins. Co.			
Total Accident Dept. Non-Iowa Life Co's			
NON-IOWA STOCK COMPANIES			
Aetna Casualty and Surety Co.		\$ 135.29	\$ 11,568.27
American Automobile Ins. Co.			1,842.46
American Casualty Co.			248.22
American Credit Indemnity Co.			
American Employers Ins. Co.			280.76
American Reinsurance Co.			
American Surety Co. of N. Y.			
Central Surety and Insurance Corp'n.			1,292.42
Central West Casualty Co.			1,497.76
Century Indemnity Co.			
Columbia Casualty Co.		525.51	459.02
Constitution Indemnity Co. of Philadelphia			
Continental Casualty Co. (an Ind. Corp'n)			4,845.76
Detroit Fidelity and Surety Co.			1,973.76
Eagle Indemnity Co.			
Employers Indemnity Corp'n.			4,882.09
Federal Casualty Co.			
Fidelity and Casualty Co. of N. Y.	2,184.22		16,210.19
Fidelity and Deposit Co. of Md.			
First Reinsurance Co. of Hartford			
General Casualty and Surety Co.			443.96
General Reinsurance Corp'n.			
Georgia Casualty Co.			583.00
Globe Indemnity Co. (a N. Y. Corp'n)			3,286.70
Great American Casualty Co.			
Guarantee Company of North America			
Hartford Accident and Indemnity Co.			6,533.79
Hartford Live Stock Ins. Co.			
Hartford Steam Boiler Inspection and Ins. Co.			
Illinois Indemnity Co.			
Indemnity Ins. Co. of North America			984.68
Independence Indemnity Co.			804.85
International Indemnity Co.			6,399.25
Lloyds Plate Glass Ins. Co.			
London & Lancashire Indemnity Co. of Amer.			3,215.16
Loyal Protective Ins. Co.			
Maryland Casualty Co.	200.00		3,367.47
Massachusetts Bonding and Ins. Co.			700.44
Massachusetts Protective Ass'n, Inc.			
Medical Protective Co.			

Continued

Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
					\$203,297.48
					24,775.25
				101.00	44,369.85
					16,551.49
					7,942.77
					1,444.90
					17.50
				26,261.26	59,031.19
					\$8,249.71
					882.97
					\$2,866.46
					\$1,545.24
				430.35	264,319.53
					\$5,459.07
				\$ 33,180.17	\$ 841,798.29
\$ 736.23	\$ 331.04				55,296.26
213.98					5,772.54
		\$ 12,504.56			340.13
					12,504.56
					826.37
					17,691.49
365.50	39.88				6,528.71
					5,186.79
					3,449.27
					238.36
302.09	132.87			\$ 748.00	59,345.54
					7,765.67
					10,344.17
3,294.78					23,654.65
					1,822.45
133.91	39.07				208,162.74
					59,774.49
					2,514.39
		56.75			1,429.06
					30,957.94
75.97					3,840.16
158.63	109.71				80,996.81
					6,584.62
					55.45
261.26	51.10				49,745.00
			5,794.37		5,794.35
81.00					6,013.64
29.60	22.30				1,471.18
770.54					11,977.81
					1,037.51
	5.00				17,960.52
				145.03	24,412.59
983.28	181.06				62,058.38
	20.35				23,231.23
				136,936.07	144,471.67
					29,199.97

Name of Company	Steam Boiler	Engine and Fly Wheel	Auto Property Damage
Metropolitan Casualty Ins. Co. of N. Y.			609.70
Monarch Accident Ins. Co.			
National Casualty Co.			
National Surety Co.			
National Union Indemnity Co.			770.29
Nebraska Indemnity Co.			3,409.40
New Amsterdam Casualty Co. (a N. Y. Corp.)			797.21
New York Casualty Co.			
New York Indemnity Co.			592.09
North American Accident Ins. Co.			
Northwestern Casualty & Surety Co.			191.60
Phoenix Indemnity Co.			15.00
Preferred Accident Ins. Co.			350.92
Ridgely Protective Association			
Royal Indemnity Co.	450.00	382.80	4,874.83
St. Paul Mercury Indemnity Co.			304.44
Standard Accident Ins. Co.	413.80	227.02	5,710.19
Sun Indemnity Co. of N. Y.			117.85
Travelers Indemnity Co.	1,957.56	194.93	13,029.01
Union Automobile Ins. Co. (a Neb. Corp'n)			9,458.00
Union Indemnity Co.			6.00
United States Casualty Co.			3,651.07
United States Fidelity & Guaranty Co.			14,950.03
Western Automobile Casualty Co.			1,181.54
Western Casualty Co.			
Western Surety Co.			
Total Non-Iowa Stock Companies	\$ 5,205.58	\$ 1,465.55	\$ 132,029.21
Total Non-Iowa Mutual Companies			9,528.72
Total United States Branch Companies	131.76	4,200.10	13,206.19
Total Accident Dept. Non-Iowa Life Co's			
Total Iowa Stock and Mutual Companies			64,179.71
Total All Companies	\$ 5,337.34	\$ 5,665.65	\$ 218,943.83

*Accident and health combined.

*Red figure.

*Receiver appointed.

Auto Collision	Property Damage and Collision Other Than Auto	Credit	Live Stock	All Others	Total
24.00				17,706.49	2,706.13
					18,045.56
					3,372.94
					48,068.52
					1,376.39
213.96					8,375.79
126.15					48,708.83
					803.54
47.52					9,261.29
					16,740.77
					6,000.18
					2,465.75
					26,232.73
					35,364.70
2.10	89.24				28,634.07
3.50					332.94
262.20	26.92				60,297.10
					7,066.10
2,174.93	150.55				73,034.33
7,808.56					29,187.18
					2,768.73
2,525.00	35.00				23,003.74
158.70	76.09				269,703.26
16.25					1,530.42
					10,767.72
\$ 20,597.64	\$ 1,314.73	\$ 12,504.56	\$ 5,794.35	\$ 155,535.59	\$ 1,693,115.17
2,551.12	43.35				120,119.64
892.55	139.01			379.47	223,552.58
				33,180.17	841,798.29
15,690.65	1,107.75	15,942.76		652.55	848,690.08
\$ 39,731.96	\$ 2,604.84	\$ 28,447.32	\$ 5,794.35	\$ 189,747.78	\$ 3,727,284.76

TABLE 21—CASUALTY INSURANCE COMPANIES—GENERAL IOWA BUSINESS

Name of Company	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
IOWA MUTUAL COMPANIES					
Employers Mutual Casualty Company	\$ 472,699.56	\$ 426,184.03	\$ 228,664.17	\$ 228,664.17	\$ 226,937.75
Iowa Mutual Liability Insurance Company	515,017.54	397,201.56	160,319.71	160,319.71	192,424.02
Professional Insurance Corporation	1,798.75	1,401.75			
Republic Mutual Casualty Company					
Travelers Mutual Casualty Company	2,157.50	1,590.98	175.00	175.00	175.00
Union Mutual Casualty Company	222,661.14	129,614.20	61,394.13	61,394.13	
Total Iowa Mutual Companies	\$ 1,214,334.49	\$ 955,992.52	\$ 450,553.01	\$ 450,553.01	\$ 419,536.77
IOWA STOCK COMPANIES					
Federal Surety Company	\$ 397,572.85	\$ 285,330.95	\$ 82,489.52	\$ 9,000.01	\$ 15,628.60
Hawkeye Casualty Company	178,454.01	150,073.85	44,295.63	44,158.10	45,708.10
Southern Surety Company	854,963.34	733,311.26	347,258.18	231,562.35	
Total Iowa Stock Companies	\$ 1,430,990.20	\$ 1,168,716.06	\$ 474,043.32	\$ 284,780.46	\$ 61,336.70
Total Iowa Stock and Mutual Companies	\$ 2,645,324.69	\$ 2,124,708.58	\$ 924,596.33	\$ 735,333.47	\$ 480,873.47
ACCIDENT DEPARTMENT IOWA LIFE COMPANIES					
Great Western Insurance Company	\$ 332,126.69	\$ 318,031.79	\$ 113,571.31	\$ 113,365.61	\$ 110,501.85
Grand Total Iowa Stock and Mutual Companies	\$ 2,977,451.38	\$ 2,443,640.37	\$ 1,038,167.64	\$ 848,699.08	\$ 501,375.32
NON-IOWA MUTUAL COMPANIES					
American Mutual Liability Insurance Company	\$ 83,785.84	\$ 82,491.67	\$ 51,139.06	\$ 51,139.06	
Builders and Manufacturers Mutual Casualty Company	28,525.03	28,002.98	10,305.52	10,305.52	10,305.52
Hardware Mutual Casualty Company	20,152.45	15,451.86	2,314.46	2,314.46	3,220.31
Indiana Liberty Mutual Insurance Company	1,963.00	1,804.62	2,457.94	2,457.94	2,867.94
Liberty Mutual Insurance Company	7,538.34	7,498.32	2,709.82	2,709.82	2,709.82
Lumbermen's Mutual Casualty Company	26,032.31	12,966.33	12,785.81	12,785.81	17,181.32
Security Mutual Casualty Company	69,507.38	69,503.21	17,793.12	17,793.12	30,166.64
State Farm Mutual Automobile Insurance Company	19,201.99	18,923.31	574.50	574.50	969.84
Western Automobile Insurance Company	68,490.78	57,737.73	20,039.41	20,039.41	
Total Non-Iowa Mutual Companies	\$ 325,227.12	\$ 294,380.03	\$ 120,119.64	\$ 120,119.64	\$ 67,421.39

UNITED STATES BRANCHES

Employers Liability Assurance Corporation	\$ 140,791.12	\$ 108,924.47	\$ 55,937.97	\$ 51,499.86	\$ 118,094.86
European General Reinsurance Company, Ltd.	71,621.34	71,621.34	46,076.07	22,067.21	22,067.21
General Accident Fire and Life Assurance Corporation	75,120.60	62,670.94	15,764.95	15,764.95	15,722.17
London Guarantee & Accident Company	135,986.75	7,323.59	99,407.31	87,101.01	4,443.01
Ocean Accident & Guarantee Corporation	74,672.11	55,193.98	13,256.48	12,521.59	8,960.94
Zurich General Accident and Liability Insurance Company, Ltd.	47,539.05	45,392.95	34,597.96	34,597.96	29,697.96
Total United States Branch Companies	\$ 545,730.97	\$ 351,127.27	\$ 265,040.74	\$ 223,552.58	\$ 198,986.15
NON-IOWA LIFE COMPANIES (ACCIDENT DEPARTMENT)					
Abraham Lincoln Life Insurance Company	\$ 13,566.01	\$ 13,087.33	\$ 5,716.10	\$ 5,702.77	\$ 5,702.77
Aetna Life Insurance Company	245,476.53	196,863.77	77,820.05	77,495.57	78,089.32
American Bankers Insurance Company	31,260.04	30,925.99	18,218.87	18,218.87	18,218.87
Benefit Association of Railway Employees	119,953.21	119,064.07	52,417.34	52,417.34	52,417.34
Business Men's Assurance Company of America	68,292.93	65,156.92	33,019.25	33,019.25	32,021.01
Columbian National Life Insurance Company	2,676.14	2,588.39	753.16	726.38	726.38
Columbus Mutual Life Insurance Company	2,118.75	2,118.75			
Continental Assurance Company	3,117.67	2,550.84			
Continental Life Insurance Company	50,362.56	50,244.14	11,763.96	6,763.96	6,763.96
Equitable Life Assurance Society of the United States	16,490.09	15,002.66	7,042.71	6,700.74	23,757.99
Federal Life Insurance Company	370,535.07	365,795.02	204,444.12	203,297.48	218,138.20
Great Northern Life Insurance Company	50,040.81	48,828.40	24,775.25	24,775.25	24,775.25
Metropolitan Life Insurance Company	84,020.40	81,178.05	44,369.85	44,369.85	42,975.23
Midwest Life Insurance Company	34,016.58	32,965.76	16,781.76	16,551.49	15,734.75
Missouri State Life Insurance Company	21,457.20	20,126.82	8,179.35	7,942.77	8,444.27
National Life Insurance Company of the U. S. of A.	3,339.40	2,467.93	2,655.82	1,444.90	1,176.70
Occidental Life Insurance Company					
Ohio National Life Insurance Company					
Old Line Life Insurance Company of America	330.45	326.85	17.50	17.50	17.50
Pacific Mutual Life Insurance Company	120,379.98	119,542.03	59,114.14	59,031.19	42,929.19
Provident Life & Accident Insurance Company	14,220.65	14,220.62		8,249.71	
Prudential Insurance Company of America					
Reliance Life Insurance Company	5,591.26	3,341.77	1,655.95	882.97	909.47
Sentinel Life Insurance Company	21,758.86	19,067.18	2,866.46	2,866.46	4,372.46
Travelers Equitable Insurance Company	4,123.32	3,944.59	1,545.24	1,545.24	
Travelers Insurance Company	520,909.91	503,022.50	268,632.68	264,319.53	238,348.68
Washington Fidelity National Insurance Company	6,938.18	6,923.00	5,459.07	5,459.07	5,756.07
Total Accident Department Non-Iowa Life Companies	\$ 1,810,975.97	\$ 1,719,352.38	\$ 847,248.67	\$ 841,798.29	\$ 821,275.41

TABLE 21—Continued

Name of Company	Gross Premiums Written	Net Premiums Written	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
NON-IOWA STOCK COMPANIES					
Aetna Casualty and Surety Company	266,589.67	202,817.64	87,091.71	55,296.26	55,296.26
American Automobile Insurance Company	50,960.15	37,207.02	5,772.54	5,772.54	6,872.89
American Casualty Company	8,182.91	5,263.65	340.13	340.13	340.13
American Credit Indemnity Company	10,763.80	10,282.74	13,541.49	12,504.56	12,504.56
American Employers Insurance Company	26,658.99	18,533.83	389.14	826.37	1,119.63
American Reinsurance Company	3,385.42	2,588.72			
American Surety Company of New York	273,226.59	209,800.92	55,959.71	17,691.49	102,643.17
Central Surety and Insurance Corporation	33,455.55	29,052.96	6,563.46	6,528.71	8,503.80
Central West Casualty Company	14,593.81	11,711.75	5,186.79	5,186.79	6,153.19
Century Indemnity Company	588.78	588.78			
Columbia Casualty Company	23,426.44	16,334.34	3,909.67	3,449.27	2,860.52
Constitution Indemnity Company of Philadelphia	21,818.84	19,131.32	238.36	238.36	872.36
Continental Casualty Company (an Indiana Corporation)	298,841.40	225,361.86	78,005.51	59,345.54	61,653.50
Detroit Fidelity and Surety Company	38,083.40	28,443.74	23,112.22	7,765.67	7,765.67
Eagle Indemnity Company	44,216.29	31,069.79	12,969.21	10,344.17	12,144.17
Employers Indemnity Corporation	65,186.18	62,066.85	23,654.63	23,654.65	33,009.19
Federal Casualty Company	4,914.67	4,912.67	1,822.45	1,822.45	1,701.80
Fidelity and Casualty Company of New York	538,746.37	491,754.94	234,163.37	208,162.74	232,000.68
Fidelity and Deposit Company of Maryland	164,339.47	131,376.40	92,379.01	52,774.49	28,422.43
First Reinsurance Company of Hartford	5,575.57	4,946.20	2,514.39	2,514.39	2,344.39
General Casualty and Surety Company	14,048.90	9,708.84	6,833.85	1,429.06	193.49
General Reinsurance Corporation	74,995.04	61,648.09	46,479.17	30,957.94	38,638.40
Georgia Casualty Company	10,297.72	7,449.64	3,840.16	3,840.16	3,840.16
Globe Indemnity Company (a New York Corporation)	138,526.48	117,188.14	92,280.17	80,996.81	32,662.81
Great American Casualty Company	5,186.57	4,147.13	6,676.21	6,584.62	6,321.06
Guarantee Company of North America	445.58	445.58	55.45	55.45	40.45
Hartford Accident and Indemnity Company	187,158.07	158,934.36		49,745.00	52,952.00
Hartford Live Stock Insurance Company	6,272.52	4,774.11	5,794.35	5,794.35	7,842.20
Hartford Steam Boiler Inspection & Insurance Company	116,046.49	87,896.79			5,356.30
Illinois Indemnity Company	5,431.39	4,140.60			
Indemnity Insurance Company of North America	33,099.74	25,632.89	6,043.64	6,013.64	7,969.64
Independence Indemnity Company	24,750.53	21,707.01	4,420.98	1,471.18	2,632.18
International Indemnity Company	47,049.40	36,526.26	12,067.01	11,977.81	16,250.81
Lloyds Plate Glass Insurance Company	5,501.50	5,227.07	1,037.51	1,037.51	1,002.68
London and Lancashire Indemnity Company of America	23,823.81	19,608.49	29,331.07	17,960.52	15,111.52
Loyal Protective Insurance Company	55,091.02	54,833.78	24,412.59	24,412.59	26,474.24
Maryland Casualty Company	183,937.61	144,820.93	63,882.07	62,058.38	64,469.78
Massachusetts Bonding & Insurance Company	121,828.01	104,325.02	26,982.14	23,231.23	24,130.08
Massachusetts Protective Association, Inc.	250,967.92	250,422.86	144,471.67	144,471.67	133,587.68
Medical Protective Company	44,778.16	44,657.33	20,199.97	20,199.97	28,279.98
Metropolitan Casualty Insurance Company of New York	22,658.66	16,868.72	5,923.16	2,706.13	1,751.13
Monarch Accident Insurance Company	29,613.34	29,322.30	18,045.56	18,045.56	18,078.06
National Casualty Company	8,879.00	8,374.66	3,594.47	3,372.94	3,372.94
National Surety Company	210,301.50	173,623.50	126,340.68	48,068.52	38,281.77
National Union Indemnity Company	24,348.36	19,232.02	1,376.39	1,376.39	4,601.39
Nebraska Indemnity Company	35,090.97	29,184.30	8,390.79	8,375.79	8,942.28
New Amsterdam Casualty Company (a New York Corporation)	82,910.35	63,944.44	66,148.58	48,708.83	3,823.50
New York Casualty Company	5,453.71	5,098.30	803.54	803.54	843.54
New York Indemnity Company	35,965.88	28,102.36	9,411.63	9,261.29	11,282.38
North American Accident Insurance Company	54,943.83	54,237.55	16,978.27	16,740.77	13,636.78
Northwestern Casualty & Surety Company	5,321.91	3,088.07	6,125.52	6,000.18	16,671.86
Phoenix Indemnity Company	3,528.19	2,898.04	2,465.75	2,465.75	1,508.75
Preferred Accident Insurance Company	72,869.76	56,836.14	28,193.45	26,232.73	7,244.60
Ridgely Protective Association	55,599.50	55,355.70	35,364.79	35,364.79	35,509.39
Royal Indemnity Company	140,461.38	107,438.39	52,502.37	28,634.07	18,297.07
St. Paul-Mercury Indemnity Company	7,013.96	5,927.80	332.94	332.94	405.94
Standard Accident Insurance Company	480,069.10	423,344.05	67,537.57	60,297.10	82,188.57
Sun Indemnity Company of New York	4,586.00	3,013.72	8,946.50	7,066.10	1,766.10
Travelers Indemnity Company	193,557.62	173,086.54	73,458.24	73,034.33	86,783.70
Union Automobile Insurance Company (a Nebraska Corporation)	152,363.15	93,747.25	42,232.49	29,187.18	33,971.00
Union Indemnity Company	10,485.09	7,487.86	6,353.44	6,276.73	6,239.73
United States Casualty Company	85,366.35	61,420.11	23,073.74	23,003.74	25,372.74
United States Fidelity & Guaranty Company	702,134.00	544,701.64	360,095.27	269,703.36	222,979.97
Western Automobile Casualty Company	12,865.97	11,050.36	1,530.42	1,530.42	1,472.79
Western Casualty Company	15,322.92	15,322.92	10,767.72	10,767.72	10,365.65
Western Surety Company	10,905.06	8,164.40			
Total Non-Iowa Stock Companies	\$ 5,704,506.32	\$ 4,708,272.18	\$ 2,105,698.22	\$ 1,693,115.17	\$ 1,486,769.60
Total Non-Iowa Mutual Companies	325,227.12	294,380.03	120,119.64	120,119.64	67,421.39
Total United States Branch Companies	545,730.97	351,127.27	265,040.74	223,552.58	198,986.15
Total Accident Department Non-Iowa Life Companies	1,810,975.97	1,719,352.38	847,248.63	841,798.29	821,275.41
Total Iowa Stock and Mutual Companies	2,977,451.38	2,443,640.37	1,038,167.64	848,699.08	591,375.32
Total All Companies	\$ 11,363,891.76	\$ 9,516,772.23	\$ 4,376,274.87	\$ 3,727,284.76	\$ 3,165,827.87

Red figure.

Receiver appointed.

ASSESSMENT ACCIDENT

TABLE 22—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Home Office	Incorporated
IOWA ASSOCIATIONS		
Hawkeye Business Men's Accident Ass'n.....	Marshalltown, Iowa	May 1906
Inter-State Business Men's Accident Ass'n.....	Des Moines, Iowa	April 18, 1908
Iowa State Traveling Men's Ass'n.....	Des Moines, Iowa	1882
National Travelers Casualty Ass'n.....	Des Moines, Iowa	1907
OTHER THAN IOWA ASSOCIATIONS		
Mutual Benefit Health and Accident Ass'n.....	Omaha, Neb.	Mar. 5, 1909
Woodmen Accident Company.....	Lincoln, Neb.	July 8, 1890

TABLE 23—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Income			
	Ledger Assets Dec. 31, Previous Year	Net Assessments and Fees	All Other	Total Income
IOWA ASSOCIATIONS				
Hawkeye Business Men's Accident Ass'n.....	\$ 1,575.35	\$ 21,450.00		\$ 21,450.00
Inter-State Business Men's Accident Ass'n.....	537,766.46	1,246,376.52	28,449.13	1,274,825.65
Iowa State Traveling Men's Ass'n.....	446,727.68	834,351.00	132,108.70	966,459.70
National Travelers Casualty Ass'n.....	206,682.03	214,584.94	14,995.04	229,579.98
Total Iowa Associations.....	\$ 1,192,751.52	\$ 2,316,762.46	\$ 175,552.87	\$ 2,492,315.33
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit Health and Accident Ass'n.....	\$ 1,402,222.69	\$ 7,879,807.86	\$ 61,794.40	\$ 7,941,602.35
Woodmen Accident Company.....	1,211,140.56	1,053,087.66	59,873.01	1,112,960.67
Total Non-Iowa Associations.....	\$ 2,613,363.25	\$ 8,932,895.52	\$ 121,667.41	\$ 9,054,562.98
Total All Associations.....	\$ 3,806,114.77	\$ 11,249,657.98	\$ 297,220.28	\$ 11,546,878.35

ASSOCIATION TABLES

NAME, LOCATION, OFFICERS, ETC.

Commenced Business	Date of Admission to Iowa	Name of President	Name of Secretary
April 18, 1906	May 1906	W. H. Arney.....	L. J. Jarrett
1908	1908	F. O. Green.....	Ernest W. Brown
1880	1882	W. E. Tone.....	H. E. Rex
1907	1907	W. C. McArthur.....	Louis J. Adelman
Jan. 10, 1910	1918	H. S. Wells.....	G. H. Cramer
Aug. 11, 1890	1892	E. J. Faulkner.....	C. E. Spangler

INCOME AND DISBURSEMENTS

				Disbursements			
Carried Forward	Net Losses	Commissions	Salaries	Travelling Expense	All Other	Total Disbursements	Balance
\$ 23,025.35	\$ 12,562.36		\$ 2,750.08	\$ 203.54	\$ 3,773.57	\$ 19,289.55	\$ 3,735.80
1,812,592.11	687,173.27	\$ 259,032.19	139,995.00	22,174.33	138,165.64	1,246,540.43	566,051.68
1,413,187.38	632,203.95		105,568.84	2,480.78	198,404.08	938,657.65	474,529.73
436,262.01	92,910.89	30,099.54	35,933.71	2,806.53	20,197.78	181,948.45	254,313.56
\$ 3,685,066.85	\$ 1,424,850.47	\$ 289,131.73	\$ 284,247.63	\$ 27,665.18	\$ 360,541.07	\$ 2,386,436.08	\$ 1,298,630.77
\$ 9,343,824.95	\$ 4,554,030.05	\$ 2,558,177.79	\$ 265,504.55	\$ 32,026.75	\$ 339,722.74	\$ 7,749,461.88	\$ 1,594,363.07
2,324,101.23	694,809.84	51,545.65	127,528.59	7,092.53	200,441.41	991,418.02	1,332,683.21
\$ 11,667,926.18	\$ 5,158,839.89	\$ 2,609,723.44	\$ 393,033.14	\$ 39,119.28	\$ 540,164.15	\$ 8,740,879.90	\$ 2,927,046.28
\$ 15,352,993.03	\$ 6,583,690.36	\$ 2,898,855.17	\$ 677,280.77	\$ 66,784.46	\$ 900,705.22	\$ 11,127,315.98	\$ 4,225,677.05

TABLE 24—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Real Estate	Mortgage Loans	Collateral Loans	Bonds and Stocks
IOWA ASSOCIATIONS				
Hawkeye Business Men's Accident Ass'n.				
Inter-State Business Men's Accident Ass'n.	\$ 46,650.63	\$ 395,350.00	\$ 8,000.00	\$ 15,909.42
Iowa State Traveling Men's Ass'n.				290,000.00
National Travelers Casualty Ass'n.	8,454.14	1,500.00		229,416.25
Total Iowa Associations	\$ 55,104.77	\$ 396,850.00	\$ 8,000.00	\$ 535,325.67
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit Health and Accident Ass'n.	\$ 112,740.00	\$ 123,000.00		\$ 1,074,686.47
Woodmen Accident Co.	76,818.68	385,600.00		694,073.63
Total Non-Iowa Associations	\$ 189,558.68	\$ 508,600.00		\$ 1,768,760.10
Total All Associations	\$ 244,663.45	\$ 905,450.00	\$ 8,000.00	\$ 2,304,085.77

TABLE 25—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Unpaid Claims	Advanced or Unearned Assessments	All Other	Total Liabilities
IOWA ASSOCIATIONS				
Hawkeye Business Men's Accident Ass'n.	\$ 3,250.00	\$ 30.00		\$ 3,280.00
Inter State Business Men's Acc. Ass'n.	146,088.55	42,925.27	\$ 22,811.05	211,824.87
Iowa State Traveling Men's Ass'n.	206,596.29	259,252.00	6,710.48	472,558.77
National Travelers Casualty Ass'n.	26,322.31	36,659.95	3,060.18	66,042.44
Total Iowa Associations	\$ 382,257.16	\$ 338,867.22	\$ 32,581.71	\$ 753,706.08
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit, Health and Acc. Ass'n.	\$ 822,087.80	\$ 48,220.67	\$ 651,197.06	\$ 1,521,505.53
Woodmen Accident Co.	132,038.00	183,946.54	11,015.01	326,999.55
Total Non-Iowa Associations	\$ 954,125.80	\$ 232,167.21	\$ 662,212.06	\$ 1,848,505.07
Total All Associations	\$ 1,336,382.95	\$ 571,034.43	\$ 694,793.77	\$ 2,602,211.15

—ASSETS DECEMBER 31, 1927

Cash in Office and Banks	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
\$ 3,735.80		\$ 3,735.80		\$ 3,735.80		\$ 3,735.80
94,610.30	\$ 5,531.33	566,051.68	\$ 48,804.96	614,856.64	\$ 5,542.71	609,313.93
184,529.73		474,529.73	20,874.08	495,403.81		495,403.81
14,438.14	505.06	254,313.56	11,968.19	266,281.75	124.90	266,156.85
\$ 297,313.97	\$ 6,036.39	\$ 1,298,630.77	\$ 81,647.23	\$ 1,380,278.00	\$ 5,667.61	\$ 1,374,610.39
\$ 299,425.03	\$ 74,511.57	\$ 1,594,363.07	\$ 83,219.17	\$ 1,677,582.24	\$ 156,076.72	\$ 1,521,505.52
175,235.85	955.05	1,332,683.21	21,214.25	1,353,897.46		1,353,897.46
\$ 384,660.88	\$ 75,466.62	\$ 2,927,046.28	\$ 104,433.42	\$ 3,031,479.70	\$ 156,076.72	\$ 2,875,402.98
\$ 681,974.85	\$ 81,502.98	\$ 4,225,677.05	\$ 186,080.65	\$ 4,411,757.70	\$ 161,744.33	\$ 4,250,013.37

—LIABILITIES AND RATIOS, DECEMBER 31, 1927

Surplus	Comparison of Assessment Losses			Comparison of Income and Management Expense		
	Assessments and Dues	Losses and Claims	Ratio	Income	Management Expense	Ratio
\$ 455.80	\$ 21,450.00	\$ 12,562.36	.586	\$ 21,450.00	\$ 6,727.19	.313
397,489.06	1,246,376.52	687,173.27	.552	1,274,825.65	559,367.16	.438
22,845.04	834,351.00	632,203.95	.757	966,459.70	306,453.70	.318
200,114.41	214,584.94	92,910.89	.433	229,579.98	89,037.56	.387
\$ 620,904.31	\$ 2,316,762.46	\$ 1,424,850.47		\$ 2,492,315.33	\$ 961,585.61	
	\$ 7,879,807.86	\$ 4,554,030.05	.578	\$ 7,941,602.26	\$ 3,195,431.83	.402
\$ 1,026,897.91	1,053,087.66	604,809.84	.574	1,112,900.67	386,608.18	.347
\$ 1,026,897.91	\$ 8,932,895.52	\$ 5,158,839.89		\$ 9,054,562.93	\$ 3,582,140.01	
\$ 1,647,802.22	\$11,249,657.98	\$ 6,583,690.36		\$11,546,878.26	\$ 4,543,725.62	

TABLE 26—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Number of Policies in Force December 31, 1926	
	No.	Amount
IOWA ASSOCIATIONS		
Hawkeye Business Men's Accident Association	2	2
Inter-State Business Men's Accident Association	9,801	2
Iowa State Traveling Men's Association	2	2
National Travelers Casualty Association	8,418	2
Total Iowa Associations	18,227	
NON-IOWA ASSOCIATIONS		
Mutual Benefit Health and Accident Association	16,293	2
Woodmen Accident Company	9,403	\$ 8,402,500.00
Total Non-Iowa Associations	25,696	\$ 8,402,500.00
Total All Associations	43,923	\$ 8,402,500.00

*Figures not furnished.

TABLE 27—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Claims Unpaid December 31, 1926		Claims Reported During Year	
	No.	Amount	No.	Amount
IOWA ASSOCIATIONS				
Hawkeye Business Men's Accident Association	1	\$ 5,000.00	5	\$ 12,500.00
Inter-State Business Men's Accident Association	1	5,000.00	11	55,000.00
Iowa Traveling Men's Association	1	2,000.00	3	8,000.00
National Travelers Casualty Association	1	2,000.00	3	8,000.00
Total Iowa Associations	3	\$ 12,000.00	19	\$ 75,500.00
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit Health and Accident Association	2	\$ 2,000.00	10	\$ 17,858.93
Woodmen Accident Company	1	2,000.00	5	5,000.00
Total Non-Iowa Associations	3	\$ 4,000.00	15	\$ 22,858.93
Total All Associations	6	\$ 16,000.00	34	\$ 98,358.93

—EXHIBIT OF POLICIES IN IOWA

Number of Policies Written, Revived or Increased During 1927		Total		Number of Policies Terminated or Decreased During 1927		Number of Policies in Force Dec. 31, 1927	
No.	Amount	No.	Amount	No.	Amount	No.	Amount
2	2	2	2	2	2	2	2
4,108	2	13,917	2	5,187	2	8,730	2
3,354	2	11,772	2	3,477	2	8,293	2
7,462		25,689		8,664		17,025	
9,033	2	25,326	2	9,338	2	15,988	2
2,784	\$ 2,814,000.00	12,187	\$11,216,500.00	2,828	\$ 2,587,900.00	9,359	\$ 8,628,600.00
11,817	\$ 2,814,000.00	37,513	\$11,216,500.00				
19,279	\$ 2,814,000.00	63,202	\$11,216,500.00	20,830	\$ 2,587,900.00	42,372	\$ 8,628,600.00

—EXHIBIT OF DEATH CLAIMS IN IOWA

Total		Claims Paid During 1927		Balance		Saved by Compromise During 1927		Rejected During 1927		Claims Unpaid December 31, 1927	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
6	\$ 17,500.00	4	\$ 7,500.00	2	\$ 10,000.00		\$ 4,000.00	1	\$ 1,000.00	1	\$ 5,000.00
12	60,000.00	7	23,350.00	5	36,650.00		16,400.00	1	500.00	4	19,750.00
4	10,000.00	3	2,212.50	1	7,787.50		2,787.50			1	5,000.00
22	\$ 87,500.00	14	\$ 33,062.50	8	\$ 54,437.50		\$ 23,187.50	2	\$ 1,500.00	6	\$ 29,750.00
12	\$ 19,858.93	10	\$ 16,858.93	2	\$ 3,000.00					2	\$ 3,000.00
6	7,000.00	6	6,500.00		500.00		500.00				
18	\$ 26,858.93	16	\$ 23,358.93	2	\$ 3,500.00		\$ 500.00			2	\$ 3,000.00
40	\$114,358.93	30	\$ 56,421.43	10	\$ 57,937.50		\$ 23,687.50	2	\$ 1,500.00	8	\$ 32,750.00

TABLE 28—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Claims Unpaid December 31, 1926		Claims Reported 1927	
	No.	Amount	No.	Amount
IOWA ASSOCIATIONS				
Hawkeye Business Men's Accident Association				
Inter-State Business Men's Accident Association				
Iowa State Traveling Men's Association			1	\$ 1,250.00
National Travelers Casualty Association				
Total Iowa Associations				\$ 1,250.00
OTHER THAN IOWA ASSOCIATIONS				
Mutual Benefit Health and Accident Association				
Woodmen Accident Company				
Total Non-Iowa Associations				
Total All Associations				\$ 1,250.00

TABLE 29—ASSESSMENT ACCIDENT ASSOCIATIONS

Name of Association	Claims Unpaid December 31, 1926		Increase in Esti- mated Liability During 1927	
	No.	Amount	No.	Amount
IOWA ASSOCIATIONS				
Hawkeye Business Men's Accident Association				
Inter-State Business Men's Accident Association	97	\$ 14,421.49		\$ 1,163.63
Iowa State Traveling Men's Association	61	8,588.81		
National Travelers Casualty Association	178	9,234.18		
Total Iowa Associations	336	\$ 32,244.48		1,163.63
NON-IOWA ASSOCIATIONS				
Mutual Benefit Health and Accident Association	766	\$ 46,599.00		\$ 10,694.09
Woodmen Accident Company	222	8,880.00		290.90
Total Non-Iowa Associations	988	\$ 55,479.00		\$ 10,984.99
Total All Associations	1,324	\$ 87,723.48		\$ 12,148.62

^aRed figure.

EXHIBIT OF PERMANENT DISABILITY CLAIMS IN IOWA

Totals		Claims Paid During 1927		Balance		Saved by Compromise During 1927		Rejected During 1927		Claims Unpaid December 31, 1927	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	\$ 1,250.00	1	\$ 250.00		\$ 1,050.00		\$ 1,050.00				
1	\$ 1,250.00	1	\$ 250.00		\$ 1,050.00		\$ 1,050.00				
1	\$ 1,250.00	1	\$ 250.00		\$ 1,050.00		\$ 1,050.00				
1	\$ 1,250.00	1	\$ 250.00		\$ 1,050.00		\$ 1,050.00				

EXHIBIT OF SICK AND ACCIDENT CLAIMS IN IOWA

Claims Reported During 1927		Totals		Claims Paid During 1927		Claims Rejected During 1927		Claims Unpaid December 31, 1927	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1,010	\$ 50,047.60	1,107	\$ 65,632.72	998	\$ 58,840.50	40		69	\$ 6,792.22
514	36,704.22	575	45,293.03	515	38,071.17	1	\$ 44.63	59	7,177.23
1,223	46,727.26	1,401	55,961.44	1,249	46,880.68			152	9,080.76
2,747	\$ 133,479.08	3,083	\$ 166,887.19	2,762	\$ 143,792.35	41	\$ 44.63	286	\$ 23,050.21
6,848	\$ 267,516.88	7,614	\$ 303,421.79	6,996	\$ 270,930.26			618	\$ 32,491.43
1,337	42,264.65	1,559	51,435.55	1,389	44,233.55			170	7,202.00
8,185	\$ 309,781.53	9,173	\$ 354,857.34	8,385	\$ 315,163.91			788	\$ 39,693.43
10,932	\$ 443,260.61	12,256	\$ 521,744.53	11,147	\$ 458,956.26	41	\$ 44.63	1,068	\$ 62,743.64

RECIPROCAL EXCHANGES 1927

Summary of Reports to the Insurance Commissioner on
the business of the Year 1927

Company Name	Capital and Surplus	Assets	Liabilities	Net Worth
Atlantic Mutual Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Continental Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Commercial Union Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Equitable Life Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Metropolitan Life Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prudential Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Rockefeller Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Standard Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Union Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Western Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

Company Name	Capital and Surplus	Assets	Liabilities	Net Worth
Atlantic Mutual Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Continental Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Commercial Union Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Equitable Life Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Metropolitan Life Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prudential Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Rockefeller Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Standard Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Union Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Western Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

SUMMARY OF FINANCIAL STATEMENTS FOR THE YEAR 1927

Company Name	Capital and Surplus	Assets	Liabilities	Net Worth
Atlantic Mutual Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Continental Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Commercial Union Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Equitable Life Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Metropolitan Life Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prudential Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Rockefeller Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Standard Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Union Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Western Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

SUMMARY OF FINANCIAL STATEMENTS FOR THE YEAR 1927

Company Name	Capital and Surplus	Assets	Liabilities	Net Worth
Atlantic Mutual Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Continental Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Commercial Union Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Equitable Life Assurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Metropolitan Life Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prudential Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Rockefeller Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Standard Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Union Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Western Insurance Co.	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

TABLE 30—RECIPROCAL EXCHANGES—LOCATION AND ATTORNEYS

Official Title of Exchange	Home Office	When Formed	Commenced Business	Name of Attorney-in-Fact	Date of Admission to Iowa
State Automobile Ins. Ass'n	Des Moines, Iowa	May 19, 1919	May 21, 1919	Automobile Underwriters	May 19, 1919
OTHER THAN IOWA EXCHANGES					
Affiliated Underwriters	New York, N. Y.	1922	1922	Ernest W. Brown, Inc.	Aug. 7, 1923
American Exchange Underwriters	New York, N. Y.	1892	1892	Weed and Kennedy	Oct. 2, 1917
Belt Automobile Ind. Ass'n	Chicago, Ill.	Nov. 19, 1915	Nov. 19, 1915	Alyea-Nichols Company	Mar. 14, 1918
Bituminous Casualty Exchange	Rock Island, Ill.	Mar. 1917	July 1, 1917	H. H. Cleaveland and H. W. Cozad	June 7, 1919
Canner's Exchange	Chicago, Ill.	1907	Dec. 27, 1907	Lansing B. Warner, Inc.	Oct. 3, 1917
Casualty Reciprocal Exchange	Kansas City, Mo.	Jan. 1, 1912	Jan. 1, 1912	Bruce Dodson and Ralph Dodson	Oct. 3, 1917
Druggists Indemnity Exchange	St. Louis, Mo.	1907	1908	H. W. Eddy	Oct. 2, 1917
Epperson Underwriters	Kansas City, Mo.		Feb. 15, 1921	U. S. Epperson Underwriting Co.	Aug. 15, 1927
Hardware Underwriters	Elgin, Ill.	July 1912	July 1912	National Hardware Service Corp.	Sept. 6, 1918
Individual Underwriters	New York, N. Y.	1881	1881	Ernest W. Brown, Inc.	Oct. 3, 1917
Inter-Insurers Exchange	Kansas City, Mo.	Jan. 1, 1905	Jan. 1905	T. H. Mastin Co.	Oct. 6, 1917
Motor Car United Underwriters	Chicago, Ill.	April 12, 1916	1916	The Underwriters Service Corp.	Dec. 14, 1918
New York Reciprocal Underwriters	New York, N. Y.	1891	1891	Ernest W. Brown, Inc.	Oct. 2, 1917
Reciprocal Exchange	Kansas City, Mo.	Dec. 1, 1900	1900	Bruce Dodson and Ralph Dodson	Oct. 3, 1917
Reciprocal Underwriters	Kansas City, Mo.	1894	1894	F. J. Bannister & Co.	Oct. 2, 1917
Retail Lumbermen's Inter-Ins. Exchange	Minneapolis, Minn.	Jan. 2, 1917	Jan. 2, 1917	A. D. Hauschild, Inc.	Nov. 9, 1917
Sprinklered Risk Underwriters	Chicago, Ill.	1907	1907	A. T. Rector & Son, Inc.	Oct. 7, 1920
Underwriters Exchange	Kansas City, Mo.	Feb. 15, 1902	Feb. 1902	T. H. Mastin Co.	Oct. 6, 1917
Union Auto Indemnity Ass'n	Bloomington, Ill.	May 1916	Oct. 1916	Union Insurance Exchange, Inc.	Aug. 27, 1920
United Retail Merchants Underwriting Ass'n	Minneapolis, Minn.	Mar. 1, 1919	Mar. 1, 1919	U. R. M. Underwriting Co.	June 10, 1919
United States Automobile Ins. Exchange	Kansas City, Mo.	Mar. 1, 1917	Mar. 1, 1917	American Insurers, Inc.	Dec. 27, 1927
Universal Underwriters	Kansas City, Mo.	Jan. 1, 1922	Jan. 1, 1922	Dorsey Lynn Underwriting Co.	Jan. 8, 1923
Utilities Indemnity Exchange	St. Louis, Mo.	Dec. 1, 1911	Dec. 1, 1911	Lynton T. Block Co.	May 15, 1924
Warner Reciprocal Insurers	Chicago, Ill.	Jan. 1, 1926	Jan. 1, 1926	Lansing B. Warner, Inc.	April 6, 1926
Western Reciprocal Underwriters	Kansas City, Mo.	Mar. 1, 1908	Mar. 1, 1908	Campbell Harvey Underwriting Co.	Jan. 19, 1924

TABLE 31—RECIPROCAL EXCHANGES

Official Title of Exchange	Ledger Assets December 31, Previous Year	Gross Deposits Assessments and Fees
State Automobile Insurance Ass'n	\$ 223,701.96	\$ 250,653.20
OTHER THAN IOWA EXCHANGES		
Affiliated Underwriters	\$ 1,566,720.77	\$ 1,094,961.10
American Exchange Underwriters	1,732,277.34	441,227.77
Belt Automobile Ind. Ass'n	663,443.92	1,158,728.65
Bituminous Casualty Exchange	562,580.74	600,726.41
Canner's Exchange	2,701,860.40	2,148,125.41
Casualty Reciprocal Exchange	1,030,514.63	1,151,911.77
Druggists Indemnity Exchange	269,480.19	195,626.45
Epperson Underwriters	369,149.08	435,311.63
Hardware Underwriters	451,172.18	539,171.94
Individual Underwriters	2,157,740.05	800,713.56
Inter-Insurers Exchange	254,281.30	72,314.19
Motor Car United Underwriters	283,299.85	645,032.42
New York Reciprocal Underwriters	3,243,163.54	822,704.65
Reciprocal Exchange	1,456,659.98	1,253,016.26
Reciprocal Underwriters	308,598.94	269,397.74
Retail Lumbermen's Inter-Insurance Exchange	779,461.51	664,017.29
Sprinklered Risk Underwriters	461,675.78	255,192.32
Underwriters Exchange	1,751,910.18	436,647.80
Union Auto. Ind. Ass'n	289,972.68	198,660.28
United Retail Merchants Underwriting Ass'n	65,426.20	48,420.14
United States Automobile Insurance Exchange	498,953.83	316,322.23
Universal Underwriters	516,169.83	1,051,739.19
Utilities Indemnity Exchange	1,444,455.71	1,162,540.17
Warner Reciprocal Insurers	784,000.30	772,897.38
Western Reciprocal Underwriters	451,063.50	796,598.50
Total Other Than Iowa Exchanges	\$ 24,094,032.43	\$ 17,332,000.25
Total All Exchanges	\$ 24,317,734.39	\$ 17,591,633.45

—INCOME FOR YEAR 1927

Deduct Reinsurance, Unused De- posits and Savings	Net Deposits Assessments and Fees	Gross Interest and Rents	All Other	Total Income	Amount Carried Forward
\$ 49,812.76	\$ 209,840.44	\$ 3,206.83	\$ 176,375.31	\$ 389,422.58	\$ 613,124.54
\$ 395,307.64	\$ 699,653.46	\$ 63,609.05	\$ 32,392.40	\$ 795,655.00	\$ 2,362,375.77
53,872.57	387,355.20	83,045.94	3,042.22	473,443.36	2,205,720.70
38,507.54	1,120,221.11	30,932.01	1,640.90	1,152,794.92	1,816,238.84
73,812.12	526,914.29	15,449.97	1,097.05	543,461.31	1,106,042.05
1,354,204.56	793,920.85	86,492.15	244,298.12	1,124,711.12	3,826,571.52
179,542.83	972,368.94	34,408.11	3,811.25	1,010,588.30	2,041,102.93
37,037.32	158,589.13	9,048.57	1,547.61	169,185.31	438,665.50
101,478.42	333,833.21	9,464.61	20,588.70	343,297.82	712,446.90
338,826.33	200,345.61	7,945.43	44,763.40	228,879.74	680,051.92
291,404.84	509,308.72	90,439.48	44,763.40	644,511.60	2,802,251.65
46,275.34	26,038.85	9,248.52	737.30	36,024.67	290,305.97
170,430.04	474,602.38	6,750.85	16,334.81	497,688.04	780,987.89
373,721.21	448,983.44	133,797.53	50,736.70	633,517.67	3,876,681.21
505,407.40	747,608.86	54,867.25	189.00	802,665.11	2,259,325.09
142,044.46	127,353.28	11,508.71	3,331.18	142,193.17	450,792.11
593,686.19	70,331.10	37,233.72	66,760.94	174,325.76	953,787.27
109,709.09	145,393.23	18,807.57	189.77	164,390.57	626,066.35
326,436.63	110,211.17	74,446.06	3,704.07	188,361.30	1,940,271.48
16,606.54	182,053.74	7,033.62	21,106.49	210,193.85	500,166.53
25,217.79	23,202.35	1,587.48	13,025.77	37,815.60	103,241.80
140,096.18	176,226.05	4,520.27	180,746.32	180,746.32	679,700.15
627,260.40	424,478.79	9,180.80	433,659.59	433,659.59	949,829.42
401,604.32	760,935.85	21,047.53	45,323.23	827,906.61	2,271,762.32
321,733.45	451,163.92	25,423.46	85,192.68	561,780.07	1,345,780.37
393,198.36	403,395.14	12,898.93	416,294.07	416,294.07	867,357.57
\$ 7,057,511.57	\$ 10,274,488.68	\$ 859,188.52	\$ 659,813.68	\$ 11,793,490.88	\$ 35,887,523.31
\$ 7,107,324.33	\$ 10,484,329.12	\$ 862,395.35	\$ 836,188.96	\$ 12,182,913.46	\$ 36,500,647.85

TABLE 32—RECIPROCAL EXCHANGES

Official Title of Exchange	Amount Brought Forward	Net Losses Paid
State Automobile Insurance Ass'n.....	\$ 613,124.54	\$ 137,869.26
OTHER THAN IOWA EXCHANGES		
Affiliated Underwriters.....	\$ 2,362,275.77	\$ 380,610.56
American Exchange Underwriters.....	2,205,720.70	2,202.63
Belt Automobile Ind. Ass'n.....	1,816,238.84	606,789.95
Bituminous Casualty Exchange.....	1,106,042.05	313,100.71
Canner's Exchange.....	3,826,571.52	308,577.51
Casualty Reciprocal Exchange.....	2,041,102.93	487,066.12
Druggists Indemnity Exchange.....	438,665.50	34,746.75
Epperson Underwriters.....	712,446.90	110,083.16
Hardware Underwriters.....	680,051.92	115,997.64
Individual Underwriters.....	2,802,251.65	200,855.38
Inter-Insurers Exchange.....	290,305.97	45,881.20
Motor Car United Underwriters.....	780,987.89	233,932.25
New York Reciprocal Underwriters.....	3,876,681.21	274,982.22
Reciprocal Exchange.....	2,259,325.09	233,595.62
Reciprocal Underwriters.....	450,792.11	87,480.90
Retail Lumbermen's Inter-Insurance Exchange.....	953,787.27	103,723.24
Sprinklered Risk Underwriters.....	626,066.35	34,365.41
Underwriters Exchange.....	1,940,271.48	170,143.99
Union Auto. Indemnity Ass'n.....	500,166.53	61,730.72
United Retail Merchants Underwriting Ass'n.....	103,241.80	6,618.15
United States Automobile Insurance Exchange.....	679,700.15	88,901.46
Universal Underwriters.....	949,829.42	123,773.84
Utilities Indemnity Exchange.....	2,271,762.32	383,218.56
Warner Reciprocal Insurers.....	1,345,780.37	246,324.98
Western Reciprocal Underwriters.....	867,357.57	176,617.34
Total Other Than Iowa Exchanges.....	\$ 35,887,523.31	\$ 4,831,320.29
Total All Exchanges.....	\$ 36,500,647.85	\$ 4,969,189.55

—DISBURSEMENTS FOR YEAR 1927

Adjustment Expenses	Adminis- tration Expenses	Taxes Licenses and Fees	All Other	Total	Balance
\$ 27,469.46	\$ 103,353.03	\$ 3,206.49	\$ 98,793.38	\$ 370,691.62	\$ 242,432.92
\$ 5,330.10	\$ 151,645.43	\$ 11,809.55	\$ 48,830.62	\$ 598,226.26	\$ 1,764,149.51
319.55	68,727.06	3,347.71	167,782.56	242,379.51	1,963,341.19
99,248.91	403,608.16	16,011.10	47,061.37	1,172,719.49	643,519.35
46,412.60	58,369.27	3,696.54	11,472.16	433,051.28	672,990.77
7,903.57	362,667.77	12,198.60	247,877.88	939,225.33	2,887,346.19
	250,956.90	8,911.21	190,599.68	937,533.91	1,103,569.02
1,853.07	43,326.55	3,106.51	56,201.13	139,234.01	299,431.49
1,298.94	92,983.39	2,306.83	95,957.40	302,629.72	409,817.18
2,243.76	88,082.48	4,039.86	37,675.88	248,039.62	432,012.30
2,496.97	133,415.38	7,892.45	49,563.92	394,224.10	2,408,027.55
567.51	7,104.68	1,098.61	12,052.33	66,704.33	223,601.64
48,090.39	23,862.72	190.00	192,051.86	498,127.22	282,860.67
2,673.18	146,179.98	8,397.92	52,661.39	484,894.69	3,391,786.52
4,497.74	224,950.46	9,699.71	348,629.39	821,372.92	1,437,952.17
983.16	54,088.71	1,071.12	8,853.43	152,477.32	298,314.79
734.99	120,779.00	4,471.14	29,972.87	259,681.24	694,106.03
1,030.79	44,210.16	2,718.70	10,270.36	92,595.42	533,470.93
1,199.99	78,221.91	3,292.68	29,641.58	282,500.15	1,657,771.33
10,856.21	59,862.29	1,333.61	19,620.86	153,403.69	846,762.84
31.88	9,678.24	109.73	12,038.15	28,476.15	74,765.65
21,817.93	63,270.17	2,780.43	27,463.53	204,233.52	475,466.63
6,149.13	227,518.74	8,234.29	17,948.14	383,624.14	566,205.28
55,830.73	280,909.20	7,140.87	18,415.77	745,515.13	1,526,247.19
7,225.77	139,130.66	5,452.00	55,112.59	453,246.00	892,534.37
5,320.13	168,905.00	6,771.19	16,619.09	374,232.75	493,124.82
\$ 334,117.00	\$ 3,302,454.31	\$ 136,082.36	\$ 1,804,373.94	\$ 10,408,347.90	\$ 25,479,175.41
\$ 361,586.46	\$ 3,405,807.34	\$ 139,288.85	\$ 1,903,167.32	\$ 10,779,039.52	\$ 25,721,608.33

TABLE 33—RECIPROCAL EXCHANGES

Official Title of Exchange	Mortgage Loans	Collateral Loans	Bonds and Stocks	Cash in Office and Banks
State Automobile Insurance Association	\$ 7,000.00		\$ 68,000.00	\$ 24,780.01
OTHER THAN IOWA EXCHANGES				
Affiliated Underwriters			\$ 1,607,769.00	\$ 72,675.01
American Exchange Underwriters			1,723,465.27	203,497.58
Belt Automobile Indemnity Association	\$ 6,413.16		550,387.10	85,133.50
Bituminous Casualty Exchange			460,000.00	127,252.83
Canner's Exchange			1,460,000.00	1,331,197.56
Casualty Reciprocal Exchange	139,470.00		393,772.70	455,023.73
Druggists Indemnity Exchange			173,390.00	110,865.82
Epperson Underwriters				362,125.73
Hardware Underwriters			369,900.00	43,189.62
Individual Underwriters			2,226,082.00	130,386.13
Inter-Insurers Exchange			165,162.56	55,273.46
Motor Car United Underwriters	4,410.54		135,264.94	14,498.71
New York Reciprocal Underwriters			3,269,430.00	79,828.88
Reciprocal Exchange	128,100.00		860,149.00	241,422.30
Reciprocal Underwriters	79,325.00		142,534.93	65,565.38
Retail Lumbermen's Inter-Insurance Exchange	113,450.00		518,152.47	44,581.50
Sprinklered Risk Underwriters			392,655.53	124,444.81
Underwriters Exchange			1,267,881.97	365,988.62
Union Auto Indemnity Association	44,000.00		32,752.00	267,251.39
United Retail Merchants Underwriting Association			27,542.50	46,335.82
United States Automobile Insurance Exchange			75,820.97	108,992.05
Universal Underwriters				416,710.94
Utilities Indemnity Exchange	10,000.00		406,360.89	54,835.36
Warner Reciprocal Insurers			334,385.00	487,496.82
Western Reciprocal Underwriters	222,803.00		34,043.33	198,536.73
Total Other Than Iowa Exchanges	\$ 747,971.70		\$16,626,902.16	\$ 5,593,055.10
Total All Exchanges	\$ 754,971.70		\$16,694,902.16	\$ 5,617,835.20

ASSETS DECEMBER 31, 1927

Gross Premiums in Course of Collection	Bills Receivable	All Other Ledger Assets	Total Ledger Assets	Non-Ledger Assets	Gross Assets	Assets Not Admitted	Total Admitted Assets
\$ 42,637.91		\$ 100,000.00	\$ 242,432.92	\$ 598.41	\$ 243,031.33	\$ 3,210.21	\$ 239,821.12
\$ 82,076.53		\$ 1,628.97	\$ 1,764,149.51	\$ 20,772.05	\$ 1,784,921.56	\$ 2,524.03	\$ 1,782,397.53
36,378.34			1,963,341.19	132,893.06	2,096,234.25		2,096,234.25
		1,585.50	643,519.35	32,959.91	676,479.26	7,717.25	668,762.01
85,737.94			672,990.77	13,155.94	686,146.71		686,146.71
96,148.63			2,887,346.19	106,602.90	2,993,949.09	18,015.37	2,975,933.72
107,302.59		8,000.00	1,103,569.02	70,227.51	1,173,796.53	2,373.22	1,171,423.31
15,177.67			299,431.49	6,959.40	306,390.89	2,220.09	304,170.80
44,877.08	\$ 2,811.37		409,817.18		409,817.18	1,292.61	408,524.57
18,922.68			432,012.30	6,147.58	438,159.88	501.38	437,658.50
49,976.36		1,580.06	2,408,027.55	26,119.49	2,434,147.04	2,898.83	2,431,248.21
3,165.62			223,601.64	8,180.31	231,781.95		231,781.95
108,186.54	16,022.35	4,471.59	282,860.67	37,602.79	320,463.46	16,214.94	304,248.52
41,289.61		1,238.05	3,391,786.52	31,488.05	3,423,274.57	2,659.80	3,420,614.77
108,042.20		238.77	1,437,952.17	50,779.68	1,488,731.85	2,778.41	1,485,953.44
10,948.93			298,314.79	6,351.89	304,666.68	1,330.92	303,335.76
17,148.30		773.37	694,106.03	69,499.82	763,605.85	4,012.53	759,593.32
16,370.59			533,470.93	5,134.76	538,605.69	415.23	538,190.46
23,900.74			1,657,771.33	66,471.57	1,724,242.90	18.00	1,724,224.90
		2,759.45	346,762.84		346,762.84	2,759.45	344,003.39
887.33			74,765.65	623.34	75,388.99	224.98	75,164.01
56,816.86		233,836.75	475,466.63	101.67	475,568.30	244,939.96	230,628.34
146,476.08		3,018.26	566,205.28		566,205.28		566,205.28
143,000.94		912,050.00	1,526,247.19	20,055.98	1,546,303.17	914,056.82	632,246.35
70,652.55			892,534.37	46,242.43	938,776.80	13,338.90	925,437.90
36,187.40	1,554.36		493,124.82	3,270.13	496,394.95	1,983.52	494,411.43
\$ 1,319,671.51	\$ 20,388.08	\$ 1,171,186.77	\$25,479,175.41	\$ 761,640.26	\$26,240,815.67	\$ 1,242,274.24	\$24,998,541.43
\$ 1,362,324.42	\$ 20,388.08	\$ 1,271,186.77	\$25,721,608.33	\$ 762,238.67	\$26,483,847.00	\$ 1,245,484.45	\$25,238,362.55

TABLE 34—RECIPROCAL EXCHANGES

Official Title of Exchange	Net Unpaid Claims	Estimated Adjustment Expense	Unearned Premium Deposit	Unpaid Administration Expenses
State Automobile Insurance Association	\$ 22,060.72	\$ 900.20	\$ 75,679.22	\$ 150.00
OTHER THAN IOWA EXCHANGES				
Affiliated Underwriters	\$ 28,257.61		\$ 715,764.57	\$ 13,490.05
American Exchange Underwriters	6,300.00		226,842.35	6,021.90
Belt Automobile Indemnity Association	189,315.82	3,500.00	256,614.33	8,039.65
Bituminous Casualty Exchange	389,017.81	7,153.61	40,309.50	8,743.30
Canner's Exchange	74,578.01		621,702.64	
Casualty Reciprocal Exchange	501,986.28		263,018.74	
Druggists Indemnity Exchange	8,024.66	200.00	60,816.77	1,341.70
Epperson Underwriters	4,230.00		169,776.90	11,626.46
Hardware Underwriters	30,700.30		96,987.99	4,730.67
Individual Underwriters	14,483.54		567,912.94	10,805.09
Inter-Insurers Exchange	4,000.00		55,202.11	
Motor Car United Underwriters	74,477.05		115,969.18	2,218.12
New York Reciprocal Underwriters	10,607.36		631,495.63	13,629.30
Reciprocal Exchange	5,106.33		446,698.06	10,894.21
Reciprocal Underwriters	24,292.00		97,021.96	
Retail Lumbermen's Inter-Ins. Exchange	28,890.00	200.00	139,224.64	
Sprinklered Risk Underwriters	6,000.00		113,044.17	164.60
Underwriters Exchange	7,000.00		248,490.51	
Union Auto Indemnity Association	22,858.93		41,132.37	
United Retail Merchants Underwriting Ass'n	2,810.00	20.00	14,974.82	
United States Automobile Ins. Exchange	44,376.39		55,681.04	10,572.73
Universal Underwriters	2,564.08		283,980.76	
Utilities Indemnity Exchange	289,924.72		218,394.18	
Warner Reciprocal Insurers	24,030.52		261,937.93	
Western Reciprocal Underwriters	27,128.49		187,839.52	10,160.85
Total Other Than Iowa Exchanges	\$ 1,820,959.90	\$ 11,073.61	\$ 5,930,833.61	\$ 112,357.72
Total All Exchanges	\$ 1,843,020.62	\$ 11,973.81	\$ 6,006,512.83	\$ 112,507.72

Includes Guaranty Fund.

-LIABILITIES DECEMBER 31, 1927

Dividends or Savings Due Subscribers	Estimated Taxes	Return Deposits	Reinsurance	All Other Liabilities	Total Liabilities	Surplus
	\$ 2,510.30			\$ 100,000.00	\$ 201,300.44	\$ 38,520.68
\$ 66,433.42	\$ 4,000.00			\$ 405.19	\$ 828,419.84	\$ 953,977.69
139,600.00	6,139.58			100,990.28	485,894.11	1,610,346.14
	12,500.00				469,969.80	198,792.21
4,043.25	2,874.22	\$ 5,006.76	\$ 11,037.94	3,288.42	471,474.81	214,671.90
	9,649.30		8,864.88		714,794.83	2,261,138.89
	3,000.00				768,005.02	403,418.29
	800.00	1,232.74			72,415.87	231,754.03
	3,000.00		8,328.85		185,633.36	222,891.21
141,923.45	4,000.00			369.61	143,747.81	123,910.69
	85.00			135.00	739,404.63	1,691,753.58
	360.00		8,231.23		59,422.11	172,359.84
186,278.94	5,000.00		8,801.58	283.38	201,255.58	102,992.94
	3,000.00		54,349.91		856,196.19	2,564,418.58
	650.00				519,958.51	965,994.93
	2,500.00				121,963.96	181,371.80
	225.00			435.00	170,814.64	588,778.68
	2,000.00				119,908.86	418,983.60
	100.00				256,150.51	1,468,074.39
	1,250.00				65,991.30	278,012.09
	5,000.00		778.21	2,020.21	17,904.82	57,259.19
	5,103.09				111,880.16	118,748.18
	6,000.00		33,222.42		286,544.84	279,660.44
\$ 538,279.06	\$ 77,236.19	\$ 6,239.50	\$ 133,615.02	\$ 108,087.09	\$ 8,738,681.70	\$ 16,259,859.73
\$ 538,279.06	\$ 79,746.49	\$ 6,239.50	\$ 133,615.02	\$ 208,087.09	\$ 8,939,982.14	\$ 16,298,380.41

TABLE 35—RECIPROCAL EXCHANGES—EXHIBIT OF

Official Title of Exchange	Fire	Tornado Cyclone and Windstorm	Sprinkler Leakage	Auto Liability
State Automobile Insurance Association	\$ 23,381.00			\$ 41,290.76
OTHER THAN IOWA EXCHANGES				
Affiliated Underwriters	\$ 1,240,996.35	\$ 6,275.79	\$ 6,618.55	
American Exchange Underwriters	419,602.71	2,016.63	18,231.07	
Belt Automobile Indemnity Association	46,368.18			\$ 196,646.46
Bituminous Casualty Exchange				
Canner's Exchange	1,243,405.28			
Casualty Reciprocal Exchange	23,777.54			125,470.94
Druggists Indemnity Exchange	120,482.44			
Epperson Underwriters	339,553.81			
Hardware Underwriters	193,975.98			
Individual Underwriters	957,865.28	26,827.39	61,800.75	
Inter-Insurers Exchange	44,019.55		69,665.21	
Motor Car United Underwriters	13,859.36			96,475.16
New York Reciprocal Underwriters	1,037,302.96	28,263.16	106,869.64	
Reciprocal Exchange	860,862.44	28,692.67		
Reciprocal Underwriters	194,043.93			
Retail Lumbermen's Inter-Insurance Exchange	278,449.29			
Sprinklered Risk Underwriters	144,783.07		70,242.59	
Underwriters Exchange	491,253.81			
Union Auto Indemnity Association	6,577.82			32,031.00
United Retail Merchants Underwriting Ass'n	24,288.51	5,661.12		
United States Automobile Insurance Exchange	21,744.57			41,259.45
Universal Underwriters	567,961.52			
Utilities Indemnity Exchange	32,315.72			160,427.27
Warner Reciprocal Insurers	523,875.86			
Western Reciprocal Underwriters	375,679.04			
Total Other Than Iowa Exchanges	\$ 9,203,045.02	\$ 97,736.76	\$ 333,427.81	\$ 653,210.31
Total All Exchanges	\$ 9,226,426.02	\$ 97,736.76	\$ 333,427.81	\$ 694,501.07

NET PREMIUM DEPOSITS IN FORCE DECEMBER 31, 1927

Liability Other Than Auto	Workmen's Com- pensation	Burglary and Theft	Auto Property Damage	Auto Collision	Property Damage and Colli- sion Other Than Auto	All Other	Total
		\$ 34,398.78	\$ 38,068.74	\$ 14,219.16			\$ 151,358.44
							\$ 1,253,890.69
		\$ 58,735.31	\$ 104,626.84	\$ 92,571.62			439,850.41
							498,948.41
							1,243,405.28
\$ 50,704.50	\$ 216,588.78	9,937.84	70,341.47	18,385.29	\$ 10,831.12		526,037.48
							120,482.44
							339,553.81
							193,975.98
							1,046,493.42
							113,684.76
3,617.08	8,665.69	27,211.93	44,832.68	17,425.56		\$ 19,850.90	231,938.36
							1,172,435.76
							889,555.11
							194,043.93
							278,449.29
							215,025.66
							491,253.81
		5,755.60	16,444.57	20,555.72			82,264.74
							29,949.63
	11,130.47	9,246.49	16,447.37	11,709.46			111,537.81
							567,961.52
30,320.55	41,459.22	50,332.68	64,080.63	47,785.15	5,137.89	3,671.96	435,531.07
							523,875.86
							375,679.04
\$ 84,642.13	\$ 277,844.16	\$ 161,219.85	\$ 316,773.56	\$ 208,432.80	\$ 15,969.01	\$ 23,522.86	\$11,375,824.27
\$ 84,642.13	\$ 277,844.16	\$ 195,618.63	\$ 354,842.30	\$ 222,651.96	\$ 15,969.01	\$ 23,522.86	\$11,527,182.71

TABLE 36—RECIPROCAL EXCHANGES—TOTAL NET INCOME, DEPOSITS.

Official Title of Exchange	Fire	Tornado Cyclone and Windstorm	Sprinkler Leakage	Auto Liability
State Automobile Insurance Association	\$ 65,120.15			\$ 71,507.90
OTHER THAN IOWA EXCHANGES				
Affiliated Underwriters	\$ 12,181.05	\$ 64.00		
American Exchange Underwriters	721.52			
Belt Automobile Indemnity Association	867.38			\$ 2,907.78
Bituminous Casualty Exchange				
Canner's Exchange	17,329.71			
Casualty Reciprocal Exchange	553.41			1,448.88
Druggists Indemnity Exchange	325.68			
Epperson Underwriters	1,366.94			
Hardware Underwriters	4,714.29			
Individual Underwriters	5,855.81	459.96	\$ 236.06	
Inter-Insurers Exchange	1,211.16		1,748.55	
Motor Car United Underwriters	1,674.00			16,754.00
New York Reciprocal Underwriters	5,418.38	357.63	756.63	
Reciprocal Exchange	8,747.82	330.17		
Reciprocal Underwriters	1,054.68			
Retail Lumbermen's Inter-Insurance Exchange	27,678.89			
Sprinklered Risk Underwriters	931.49		372.36	
Underwriters Exchange	6,053.90			
Union Auto Indemnity Association	3,489.75			20,689.29
United Retail Merchants Underwriting Ass'n	4,813.71	1,149.38		
United States Automobile Insurance Exchange	3,635.90			935.18
Universal Underwriters	16,252.99			
Utilities Indemnity Exchange	405.94			839.79
Warner Reciprocal Insurers	3,446.35			
Western Reciprocal Underwriters	1,106.33			
Total Other Than Iowa Exchanges	\$ 129,837.08	\$ 2,361.14	\$ 3,113.60	\$ 43,665.00
Total All Exchanges	\$ 194,957.23	\$ 2,361.14	\$ 3,113.60	\$ 115,172.00

FEES AND ASSESSMENTS BY CLASSIFICATION—IOWA BUSINESS, 1927

Liability Other Than Auto	Workmen's Com- pensation	Burglary and Theft	Auto Property Damage	Auto Collision	Property Damage and Colli- sion Other Than Auto	All Other	Total
		\$ 80,217.30	\$ 68,478.13	20,869.28			\$ 306,192.76
							\$ 12,245.05
							721.52
		\$ 1,002.91	\$ 1,299.70	\$ 1,432.62			7,000.37
	\$ 126,295.56						126,295.56
							17,329.71
\$ 317.67	4,805.34	143.03	756.11	68.25			8,092.69
							325.68
							1,366.94
							4,714.29
							6,551.83
							2,959.71
		1,540.00	8,188.00	806.00			28,962.00
							6,532.64
							9,077.99
							1,054.68
							27,678.89
							1,303.85
							6,053.90
		3,297.67	10,103.20	11,027.52			48,607.53
							5,963.09
	304.10	339.60	400.12	93.42			5,708.22
							16,252.99
4,219.51	1,892.43	234.41	455.80	117.20	\$ 1,077.23	\$ 5.18	9,247.49
							3,446.35
							1,106.33
\$ 4,537.18	\$ 133,297.43	\$ 6,557.62	\$ 21,202.93	\$ 13,545.01	\$ 1,077.23	\$ 5.18	359,199.40
\$ 4,537.18	\$ 133,297.43	\$ 86,774.92	\$ 89,681.06	\$ 34,414.29	\$ 1,077.23	\$ 5.18	665,392.16

TABLE 37—RECIPROCAL EXCHANGES—TOTAL NET LOSS

Official Title of Exchange	Fire	Tornado, Cyclone and Windstorm	Sprinkler Leakage	Auto Liability
State Automobile Insurance Association	\$ 18,744.73	\$ 237.95		\$ 22,792.02
OTHER THAN IOWA EXCHANGES				
Affiliated Underwriters	\$ 3.02			
American Exchange Underwriters	6.90			
Belt Automobile Indemnity Association	623.61			\$ 275.00
Bituminous Casualty Exchange				
Canner's Exchange				
Casualty Reciprocal Exchange	15.30			2,700.55
Druggists Indemnity Exchange				
Epperson Underwriters				
Hardware Underwriters	1,618.75			
Individual Underwriters	84.95			
Inter-Insurers Exchange				
Motor Car United Underwriters	166.00			2,725.00
New York Reciprocal Underwriters	405.71			
Reciprocal Exchange	214.24			
Reciprocal Underwriters				
Retail Lumbermen's Inter-Insurance Exchange	39,398.06			
Sprinklered Risk Underwriters				
Underwriters Exchange				
Union Auto Indemnity Association	200.71			2,542.39
United Retail Merchants Underwriting Ass'n	4,658.14	\$ 511.33		
United States Automobile Insurance Exchange	793.81			
Universal Underwriters	816.27			
Utilities Indemnity Exchange				
Warner Reciprocal Insurers	1.70			
Western Reciprocal Underwriters	96.29			
Total Other Than Iowa Exchanges	\$ 49,103.46	\$ 511.33		\$ 8,246.34
Total All Exchanges	\$ 67,848.19	\$ 749.28		\$ 31,038.26

PAYMENTS BY CLASSIFICATION—IOWA BUSINESS, 1927

Liability Other Than Auto	Workmen's Compensation	Burglary and Theft	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	All Other	Total
		\$ 24,918.07	\$ 16,759.27	\$ 10,557.63			\$ 94,009.67
							\$ 3.02
							6.90
		\$ 314.82	\$ 416.79	\$ 140.85			1,771.07
\$ 98,815.90							98,815.90
	4,282.82	59.73	343.46				7,402.16
							1,618.75
							84.95
		434.00	3,174.00	2,116.00			8,618.00
							405.71
							214.24
							39,398.06
							6,683.19
		247.29	2,004.47	1,688.33			5,169.47
	14.00	81.00	195.25	132.42			1,216.48
							816.27
\$ 1.80	1,518.62	19.00	26.95		\$ 75.00		1,641.37
							1.70
							96.29
\$ 1.80	\$ 104,631.34	\$ 1,155.84	\$ 6,160.92	\$ 4,077.00	\$ 75.00		\$ 173,963.53
\$ 1.80	\$ 104,631.34	\$ 26,073.91	\$ 22,920.19	\$ 14,635.23	\$ 75.00		\$ 267,973.20

TABLE 38—RECIPROCAL EXCHANGES—GENERAL IOWA BUSINESS, 1927

Official Title of Exchange	Gross Risks Written	Net Risks Written	Gross Premium Deposits, Assessments and Fees	Net Premium Deposits, Assessments and Fees	Gross Losses Paid	Net Losses Paid	Net Losses Incurred
State Automobile Insurance Association	\$ 1,326,420.00	\$ 993,580.00	\$ 361,578.93	\$ 306,192.76	\$ 96,068.04	\$ 94,009.67	\$ 96,080.22
OTHER THAN IOWA EXCHANGES							
Affiliated Underwriters	\$ 5,810,217.00	\$ 4,889,731.00	\$ 19,975.04	\$ 12,245.05	\$ 3.02	\$ 3.02	\$ 3.02
American Exchange Underwriters	1,719,000.00	1,395,000.00	4,225.79	731.52	6.90	6.90	6.90
Belt Automobile Indemnity Association	102,770.00	102,770.00	7,742.32	7,600.37	1,771.07	1,771.07	1,271.07
Bituminous Casualty Exchange			134,251.81	126,295.56	98,815.90	98,815.90	110,360.43
Canner's Exchange	4,377,179.00	2,164,722.00	57,535.07	17,329.71			
Casualty Reciprocal Exchange			12,045.69	8,092.69	7,402.16	7,402.16	6,432.17
Druggists Indemnity Exchange	63,300.00	51,750.00	819.02	325.68			
Epperson Underwriters	220,350.00	201,350.00	2,638.38	1,366.94			
Hardware Underwriters	719,858.00	608,377.00	10,526.26	4,714.29	1,618.75	1,618.75	2,555.41
Individual Underwriters	12,018,220.00	11,250,595.00	21,814.24	6,551.83	84.95	84.95	84.95
Inter-Insurers Exchange	1,089,000.00	900,000.00	3,224.37	2,959.71			
Motor Car United Underwriters	184,400.00	116,780.00	36,294.00	28,962.00	8,618.00	8,618.00	10,590.00
New York Reciprocal Underwriters	11,354,250.00	10,764,625.00	21,243.60	6,532.64	405.71	405.71	405.71
Reciprocal Exchange	2,132,710.00	1,332,110.00	19,888.36	9,077.99	241.02	214.24	214.24
Reciprocal Underwriters	252,775.00	214,775.00	2,241.80	1,054.68			1,500.00
Retail Lumbermen's Inter-Insurance Exchange	21,216,159.00	14,106,320.00	176,905.78	27,678.89	80,461.71	39,398.06	52,898.06
Sprinklered Risk Underwriters	596,000.00	586,000.00	1,674.25	1,303.85			
Underwriters Exchange	5,035,454.00	4,364,754.00	11,583.89	6,053.90			
Union Auto Indemnity Association			53,643.02	48,607.53	6,683.19	6,683.19	10,344.34
United Retail Merchants Underwriting Association	2,753,536.00	2,443,413.00	16,642.10	5,963.09	5,254.36	5,169.47	7,809.47
United States Automobile Insurance Exchange			10,920.87	5,708.32	1,474.95	1,216.48	1,653.53
Universal Underwriters	3,379,615.38	1,935,437.88	54,464.15	16,252.99	816.27	816.27	1,116.27
Utilities Indemnity Exchange			13,165.57	9,247.49	1,641.37	1,641.37	2,141.37
Warner Reciprocal Insurers	917,250.00	772,248.00	6,514.08	3,446.35	1.70	1.70	1.70
Western Reciprocal Underwriters	380,400.00	185,400.00	3,401.31	1,106.33	286.74	96.29	96.29
Total Other Than Iowa Exchanges	\$ 74,322,443.38	\$ 58,485,157.88	\$ 703,380.77	\$ 359,199.40	\$ 215,587.77	\$ 173,063.53	\$ 209,544.93
Total All Exchanges	\$ 75,648,863.38	\$ 59,478,737.88	\$ 1,064,959.70	\$ 665,392.10	\$ 311,655.81	\$ 267,973.20	\$ 305,625.15

Summary of Reports to the Commissioner of Insurance on
the Business of the Year 1927

STATE MUTUAL INSURANCE
ASSOCIATIONS
1927

TABLE 39—STATE MUTUAL INSURANCE ASSOCIATIONS—OFFICERS, ADDRESSES, DATES OF ORGANIZATION

Name of Association	Name of President	Name of Secretary	Address of Secretary	Date of Organization
FIRE, TORNADO AND HAIL				
Farmers Mutual Hail Insurance Ass'n of Iowa	Scott Rutledge	W. A. Rutledge	Des Moines	Mar. 4, 1893
Farmers Mutual Insurance Ass'n of M. E. Church	Henry J. Benz	Gustav Gelhaus	Rockford	Jan. 16, 1917
Farmers Nat'l Co-op. Elevator Mutual Ins. Ass'n of Iowa	William Larson	J. P. Larson	Ft. Dodge	Feb. 1909
Farm Property Mutual Insurance Ass'n of Iowa	Forest Huttenlocher	C. V. Stanley	Des Moines	Aug. 22, 1899
Home Mutual Insurance Ass'n of Iowa	J. A. Benson	H. J. Rowe	Des Moines	Nov. 21, 1901
Iowa Farmers Mutual Reinsurance Ass'n	P. J. Shaw	J. E. Brooks	Greenfield	April 19, 1909
Iowa Implement Mutual Insurance Ass'n	J. L. McMahon	Leslie S. Bleakly	Nevada	Feb. 1903
Iowa Mercantile Mutual Fire Insurance Ass'n	W. S. Bemis	Ora V. McCown	Spencer	Oct. 1895
Le Mars Mutual Insurance Ass'n	M. W. Richey	R. J. Koeliler	Le Mars	April 1901
Lutheran Mutual Fire Insurance Ass'n	Rev. F. A. Johnsson	J. A. Larson	Burlington	Jan. 17, 1889
Mutual Fire and Storm Insurance Ass'n of the Evang. Synod of North America	F. W. Rasche	Wm. Marten	Burlington	Mar. 29, 1921
Mutual Fire and Tornado Ass'n	L. M. Walker	J. Lindley Coon	Cedar Rapids	Aug. 25, 1900
Mutual Fire Insurance Ass'n of the Iowa Conference of Evang. Church	H. J. Faust	W. C. Lang	Cedar Falls	June 11, 1894
National Druggists Mutual Insurance Ass'n	Al Falkenhainer	M. H. Falkenhainer	Algona	Oct. 1920
Town Mutual Dwelling House Insurance Ass'n	F. E. Gordon	B. Rees Jones	Des Moines	Nov. 1892
EXCLUSIVE TORNADO				
Iowa Mutual Tornado Insurance Ass'n	J. B. Herriman	H. F. Gross	Des Moines	Jan. 1, 1884
EXCLUSIVE HAIL				
Des Moines Mutual Insurance Ass'n	Steele Blake	K. R. Blake	Des Moines	1899
Farmers State Mutual Hail Ass'n	Mack J. Groves	M. E. Groves	Estherville	June 4, 1898
Harvesters Horticultural Mutual Insurance Ass'n	W. F. Ghormley	W. F. Ghormley	Des Moines	Mar. 18, 1921
Hawkeye Mutual Hail Insurance Ass'n	J. H. Duley	E. K. McElroy	Ft. Dodge	Jan. 25, 1919
Mid-West Mutual Insurance Ass'n	Taylor Grimes	Horace Susong	Des Moines	Feb. 1, 1926
Square Deal Mutual Hail Insurance Ass'n	W. P. Dawson	R. T. Packer	Adelphi	April 8, 1921
EXCLUSIVE AUTO				
Iowa Mutual Casualty Ass'n	G. M. Smith	H. A. Smith	De Witt	April 9, 1926

TABLE 40—STATE MUTUAL INSURANCE ASSOCIATIONS

Name of Association	Income			
	Ledger Assets Dec. 31, Previous Year	Net Assessments and Fees	Interest and Rents	All Other
FIRE, TORNADO AND HAIL				
Farmers Mutual Hall Ins. Ass'n of Iowa	\$ 863,248.71	\$ 1,190,958.84	\$ 18,338.92	
Farmers Mutual Ins. Ass'n of M. E. Church	12,812.27	7,906.25	317.22	
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	30,979.42	40,417.32	890.83	\$ 224.53
Farm Property Mut. Ins. Ass'n of Iowa	21,237.21	74,645.71	280.06	20,034.96
Home Mutual Ins. Ass'n of Iowa	103,183.18	188,072.24	3,258.44	
Iowa Farmers Mutual Reinsurance Ass'n	13,791.47	77,695.68	79.62	1,648.91
Iowa Implement Mutual Ins. Ass'n	47,417.65	51,089.81	189.29	6,294.25
Iowa Mercantile Mutual Fire Ins. Ass'n	10,649.91	22,705.69	330.00	.25
Le Mars Mutual Ins. Ass'n	52,257.76	38,524.44	1,730.43	
Lutheran Mutual Fire Ins. Ass'n	6,947.31	2,051.75	93.43	3,045.00
Mutual Fire and Storm Ins. Ass'n of the Evang. Synod of North America	47,487.40	20,817.96	1,562.50	
Mutual Fire and Tornado Ass'n	21,830.89	120,764.25		554.02
Mutual Fire Ins. Ass'n of the Iowa Conference of Evang. Church	5,302.79	636.32	273.06	
National Druggists Mut. Ins. Ass'n	20,347.56	16,938.61	554.93	
Town Mutual Dwelling House Ins. Ass'n	625,020.46	201,863.17	24,426.41	1,271.88
Total Fire and Mixed Business	\$ 1,882,513.99	\$ 2,055,083.04	\$ 52,325.14	\$ 33,073.10
EXCLUSIVE TORNADO				
Iowa Mutual Tornado Ins. Ass'n	\$ 1,132,741.64	\$ 172,785.93	\$ 51,925.50	\$ 2,433.51
EXCLUSIVE HAIL				
Des Moines Mutual Ins. Ass'n	\$ 130.20	\$ 17,993.02		\$ 7,501.77
Farmers State Mutual Hall Ass'n	1,668.94	74,450.75		15,000.00
Harvesters Horticultural Mutual Ins. Ass'n	2,617.04	58,460.03		22,050.37
Hawkeye Mutual Hall Ins. Ass'n	20,372.26	179,232.72		32,140.00
Mid-West Mutual Ins. Ass'n	4,387.32	108,049.14		51,200.00
Square Deal Mutual Hall Ins. Ass'n	28,314.87	203,051.31		2,167.78
Total Exclusive Hail	\$ 57,490.63	\$ 641,236.97		\$190,059.22
EXCLUSIVE AUTO				
Iowa Mutual Casualty Ass'n	\$ 6,260.15	\$ 30,239.23	\$ 87.52	
Total Fire, Mixed, Tornado, Hail and Auto	\$ 3,079,006.41	\$ 2,899,345.17	\$ 104,338.16	\$165,566.53

—PRINCIPAL ITEMS OF BUSINESS, 1927

Total Income	Carried Forward	Net Losses	Agents Commissions Salaries & Expenses	Disbursements				Balance
				Salaries & Expenses of Officers, Directors and Empl.	All Other	Total Disbursements		
\$1,209,292.76	\$2,072,541.47	\$ 717,652.49	\$ 281,758.69	\$ 58,875.78	\$ 122,627.76	\$ 1,180,914.72	\$	\$91,636.75
8,223.47	21,035.74	10,727.52	139.83	892.75	307.80	12,067.90		8,967.84
41,532.68	72,512.10	41,145.42	4,623.05	2,660.90	2,038.70	50,468.07		22,044.03
94,960.03	116,197.24	34,337.89	14,507.60	3,973.44	37,492.78	90,811.71		25,885.53
191,330.68	294,513.86	68,611.85	51,944.37	22,421.40	16,647.54	159,625.16		134,888.70
79,424.21	93,215.68	65,816.01		3,575.00	8,347.89	77,738.90		15,476.78
57,573.35	104,991.00	29,229.99	17,573.37	8,215.58	4,560.24	59,579.18		45,411.82
23,035.94	33,685.85	14,303.29	6,639.27	5,684.30	2,232.81	28,859.67		4,826.18
40,254.87	92,512.63	10,733.96	6,552.75	3,820.00	2,783.21	23,889.92		68,622.71
5,190.18	12,137.49	6,200.84		2,110.70	739.95	9,051.49		3,086.00
22,380.46	69,867.86	10,512.24		1,395.70	1,038.44	12,046.38		56,921.48
121,318.27	143,149.16	58,469.92	20,167.97	13,343.92	9,760.39	101,742.20		41,406.96
909.38	6,212.17	271.48	100.00		80.27	451.75		5,760.42
17,493.54	37,841.10	6,369.61	1,049.91	2,976.90	2,295.02	12,691.44		25,149.66
227,561.46	852,581.92	115,526.45	115,266.55	38,966.99	30,746.15	300,506.14		552,075.78
\$2,140,481.28	\$4,022,995.27	\$1,189,908.96	\$ 520,323.36	\$ 168,913.36	\$ 241,698.95	\$ 2,120,844.63	\$	\$ 1,902,150.64
\$ 227,144.94	\$1,359,886.58	\$ 158,414.50	\$ 86,524.87	\$ 42,907.52	\$ 34,000.86	\$ 321,907.75	\$	\$ 1,037,978.83
\$ 25,494.76	\$ 25,624.99	\$ 3,662.08	\$ 3,821.05	\$ 5,794.06	\$ 12,010.35	\$ 25,287.54	\$	\$ 337.45
89,450.75	91,119.69	24,644.40	19,133.94	14,113.35	20,323.95	78,215.64		12,904.05
80,510.40	83,127.44	13,088.00	18,884.03	8,402.00	42,659.77	83,033.80		93.64
211,372.72	231,744.98	86,235.00	53,667.52	4,356.45	50,335.05	104,594.02		37,150.96
159,249.14	163,636.46	52,249.88	30,163.08	10,004.40	68,411.21	160,828.57		2,807.89
206,219.09	233,533.96	151,923.93	19,258.70	9,519.90	22,665.98	203,368.51		30,165.45
\$ 771,296.89	\$ 828,787.52	\$ 331,803.29	\$ 144,928.32	\$ 52,190.16	\$ 216,406.31	\$ 745,328.08	\$	\$ 83,459.44
\$ 30,526.75	\$ 36,586.90	\$ 3,228.80	\$ 7,830.25	\$ 1,983.23	\$ 590.11	\$ 13,641.39	\$	\$ 22,945.51
\$3,169,249.86	\$6,248,256.27	\$1,683,355.55	\$ 759,606.80	\$ 265,994.27	\$ 492,765.23	\$ 3,201,721.85	\$	\$ 3,046,534.42

TABLE 41—STATE MUTUAL INSURANCE ASSOCIATIONS

Name of Association	Real Estate	Mortgage Loans, Bonds and Stocks	Cash in Office and Banks	All Other Ledger Assets
FIRE, TORNADO AND HAIL				
Farmers Mutual Hall Ins. Ass'n of Iowa		\$ 381,791.46	\$ 509,685.83	\$ 149.46
Farmers Mutual Ins. Ass'n of M. E. Church			8,967.84	
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.			22,044.03	
Farm Property Mut. Ins. Ass'n of Iowa		17,761.36	3,507.05	4,617.12
Home Mutual Ins. Ass'n of Iowa		41,216.29	79,685.53	13,986.88
Iowa Farmers Mutual Reinsurance Ass'n			15,476.78	
Iowa Implement Mutual Ins. Ass'n		5,082.48	14,260.60	26,068.74
Iowa Mercantile Mutual Fire Ins. Ass'n			1,156.48	3,609.70
Le Mars Mutual Ins. Ass'n	\$ 10,000.00		58,622.71	
Lutheran Mutual Fire Ins. Ass'n			3,086.00	
Mutual Fire and Storm Ins. Ass'n of the Evang. Synod of North America			21,921.48	35,000.00
Mutual Fire and Tornado Ass'n			38,483.93	2,923.08
Mutual Fire Ins. Ass'n of the Iowa Conference of Evang. Church		4,000.00	1,760.42	
National Druggists Mut. Ins. Ass'n	2,500.00	13,232.71	2,993.79	6,423.16
Town Mutual Dwelling House Ins. Ass'n		380,000.00	161,225.72	10,850.06
Total Fire and Mixed Business	\$ 12,500.00	\$ 843,084.30	\$ 942,878.19	\$ 103,688.15
EXCLUSIVE TORNADO				
Iowa Mutual Tornado Ins. Ass'n		\$ 714,635.56	\$ 318,140.22	\$ 5,203.05
EXCLUSIVE HAIL				
Des Moines Mutual Ins. Ass'n			\$ 337.45	
Farmers State Mutual Hall Ass'n			12,904.05	
Harvesters Horticultural Mutual Ins. Ass'n			93.64	
Hawkeye Mutual Hall Ins. Ass'n			37,150.96	
Mid-West Mutual Ins. Ass'n			2,807.89	
Square Deal Mutual Hall Ins. Ass'n			29,762.65	402.80
Total Exclusive Hail			\$ 83,056.64	\$ 402.80
EXCLUSIVE AUTO				
Iowa Mutual Casualty Ass'n		\$ 17,350.00	\$ 991.96	\$ 4,603.55
Total Fire, Mixed, Tornado, Hail and Auto	\$ 12,500.00	\$ 1,575,069.86	\$ 1,845,067.01	\$ 113,897.55

ASSETS AND LIABILITIES, DECEMBER 31, 1927

Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Net Unpaid Claims	All Other Liabilities	Total Liabilities	Surplus
\$ 891,626.75	\$ 358,178.76	\$ 1,249,805.51	\$ 963,108.45	\$ 9,615.00	\$ 101.13	\$ 9,716.13	\$ 953,392.32
8,967.84	321.80	9,289.64	8,400.02				8,400.02
22,044.03	18,458.00	40,502.03	22,044.03				22,044.03
25,885.53	5,068.91	30,954.44	25,885.53	6,300.00		6,300.00	19,585.53
134,888.70	5,600.00	140,488.70	129,839.45	6,889.33	75.00	6,964.33	122,875.12
15,476.78	1,182.52	16,659.30	15,476.78		1,636.07	1,636.07	13,840.71
45,411.82	1,086.12	46,497.94	34,161.06	1,272.48	7,910.12	9,182.60	24,978.46
4,836.18	1,000.00	5,836.18	3,915.21	767.77		767.77	3,147.44
68,622.71	2,000.00	70,622.71	68,397.89	700.00		700.00	67,697.89
3,086.00	655.17	3,741.17	3,086.00	75.00	3,000.00	3,075.00	11.00
56,921.48	1,100.00	58,021.48	56,921.48	1,813.04		1,813.04	55,108.44
41,406.96	7,753.65	49,160.61	41,619.44	5,950.25	225.00	6,175.25	35,444.19
5,760.42		5,760.42	5,760.42				5,760.42
25,149.06	1,252.53	26,402.19	26,199.12	1,120.00	9,350.30	10,470.30	15,728.82
552,075.78	23,101.91	575,177.69	572,968.88	5,871.75	1,028.37	6,900.12	566,068.76
\$ 1,902,150.64	\$ 426,759.37	\$ 2,328,910.01	\$ 1,977,843.76	\$ 40,374.62	\$ 23,325.99	\$ 63,700.61	\$ 1,914,143.15
\$ 1,037,978.83	\$ 19,861.11	\$ 1,057,839.94	\$ 1,052,203.21	\$ 1,263.00	\$ 350.00	\$ 1,713.00	\$ 1,050,490.21
\$ 337.45	\$ 6,179.40	\$ 6,516.85	\$ 3,427.15	\$ 446.00	\$ 2,879.97	\$ 3,325.97	\$ 101.18
12,904.05	14,681.85	27,585.87	20,812.97				20,812.97
93.64	23,577.06	23,670.70	10,632.17	1,440.16	57,597.41	59,037.57	48,405.40
37,150.96	45,187.77	82,338.73	57,794.85		943.13	943.13	56,851.72
2,807.89	14,494.46	17,302.35	10,055.12	39.75	9,727.59	9,767.34	287.78
30,165.45	33,427.39	63,592.84	46,476.35				46,476.35
\$ 83,459.44	\$ 137,547.90	\$ 221,007.34	\$ 149,198.61	\$ 1,925.91	\$ 71,148.10	\$ 73,074.01	\$ 76,124.60
\$ 22,945.51	\$ 531.60	\$ 23,477.11	\$ 21,585.34	\$ 2,025.00	\$ 11,938.00	\$ 13,963.00	\$ 7,622.34
\$ 3,046,534.42	\$ 584,699.98	\$ 3,631,234.40	\$ 3,200,830.92	\$ 45,688.53	\$ 106,762.00	\$ 152,450.62	\$ 3,048,380.30

TABLE 42—STATE MUTUAL INSURANCE ASSOCIATIONS—NET INCOME

Name of Association	Net Income from Assessments			
	Fire	Tornado and Windstorm	Hail	Motor Vehicles
FIRE, TORNADO AND HAIL				
Farmers Mutual Hail Ins. Ass'n of Iowa		\$ 1,949.54	\$ 1,189,004.30	
Farmers Mutual Ins. Ass'n of M. E. Church	\$ 7,906.25			
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	40,417.32			
Farm Property Mut. Ins. Ass'n of Iowa	46,094.24	28,551.47		
Home Mutual Ins. Ass'n of Iowa	59,348.98	26,306.81		\$102,416.45
Iowa Farmers Mutual Reinsurance Ass'n	77,695.68			
Iowa Implement Mutual Ins. Ass'n	26,206.38	6,363.25		18,520.15
Iowa Mercantile Mutual Fire Ins. Ass'n	19,368.18	3,337.51		
Le Mars Mutual Ins. Ass'n	22,951.81	12,058.79	4.65	2,988.21
Lutheran Mutual Fire Ins. Ass'n	2,051.75			
Mutual Fire and Storm Ins. Ass'n of the Evang. Synod of North America	20,817.96			
Mutual Fire and Tornado Ass'n	71,534.61	49,229.64		
Mutual Fire Ins. Ass'n of the Iowa Conference of Evang. Church	636.32			
National Druggists Mut. Ins. Ass'n	11,715.93			5,222.68
Town Mutual Dwelling House Ins. Ass'n	148,720.18	53,142.99		
Total Fire and Mixed Business	\$ 555,465.59	\$ 180,940.00	\$ 1,189,008.95	\$129,147.52
EXCLUSIVE TORNADO				
Iowa Mutual Tornado Ins. Ass'n		\$ 172,785.93		
EXCLUSIVE HAIL				
Des Moines Mutual Ins. Ass'n			\$ 17,993.02	
Farmers State Mutual Hail Ass'n			74,450.75	
Harvesters Horticultural Mutual Ins. Ass'n			58,460.03	
Hawkeye Mutual Hail Ins. Ass'n			179,232.72	
Mid-West Mutual Ins. Ass'n			108,049.14	
Square Deal Mutual Hail Ins. Ass'n			203,051.31	
Total Exclusive Hail			\$ 641,236.97	
EXCLUSIVE AUTO				
Iowa Mutual Casualty Ass'n				\$ 30,239.23
Total Fire, Mixed, Tornado, Hail and Auto.	\$ 555,465.59	\$ 353,725.93	\$ 1,830,245.92	\$159,386.75

FROM ASSESSMENTS AND NET LOSSES PAID BY CLASSIFICATION, 1927

and Fees		Net Losses Paid					
		All Other	Total	Fire	Tornado and Windstorm	Hail	Motor Vehicles
			\$ 1,190,953.84		\$ 122.60	\$ 717,529.89	
			7,906.25	10,727.52			
			40,417.32	41,080.82	64.60		
			74,645.71	31,179.48	3,158.41		
			188,072.24	30,984.05	4,378.42	\$ 33,249.38	
							65,816.01
			77,695.68	65,816.01			29,229.99
			51,089.81	24,848.51	2,611.59		1,769.89
			22,705.69	14,170.94	132.35		14,303.29
			38,524.44	8,549.77	1,011.48		1,036.81
\$ 520.98			2,051.75	6,200.84			135.90
							6,200.84
			20,817.96	5,071.81	5,440.43		
			120,764.25	45,432.45	13,037.47		
			636.32		271.48		
							409.66
			16,938.61	5,869.91			
			201,863.17	107,806.75	7,719.66		
\$ 520.98	\$ 2,055,083.04	\$ 397,738.94	\$ 37,948.49	\$ 717,529.89	\$ 36,555.74	\$ 135.90	\$ 1,189,908.96
			\$ 172,785.93		\$ 158,414.50		
							\$ 158,414.50
			\$ 17,993.02			\$ 3,662.08	
			74,450.75			24,644.40	
			58,460.03			13,088.00	
			179,232.72			86,235.00	
			108,049.14			52,249.88	
			203,051.31			151,923.93	
			\$ 641,236.97			\$ 331,803.29	
							\$ 3,228.80
			\$ 30,239.23				
\$ 520.98	\$ 2,899,345.17	\$ 397,738.94	\$ 196,362.99	\$ 1,049,333.18	\$ 39,784.54	\$ 135.90	\$ 1,683,355.55

TABLE 43—STATE MUTUAL INSURANCE ASSOCIATIONS—EXHIBIT OF NET RISKS IN FORCE DECEMBER 31, 1927

Name of Association	Net Risks in Force by			Classification December 31, 1927			
	Fire	Tornado and Windstorm	Hail	Motor Vehicles	All Other	Total	Cost Per \$1,000.00 1927
FIRE, TORNADO AND HAIL							
Farmers Mutual Hail Ins. Ass'n of Iowa		\$ 1,084,835.00	\$ 47,820,279.00			\$ 48,905,114.00	\$ 26.07
Farmers Mutual Ins. Ass'n of M. E. Church	\$ 3,927,755.00					3,927,755.00	3.15
Farmers Nat. Co-op. Elev. Mut. Ins. Ass'n of Ia.	4,856,425.00	4,856,425.00				9,712,850.00	10.90
Farm Property Mut. Ins. Ass'n of Iowa	13,552,978.25	18,000,361.75				31,553,340.00	2.11
Home Mutual Ins. Ass'n of Iowa	27,511,374.00	28,251,404.00		\$ 67,195,031.00		122,957,809.00	1.36
Iowa Farmers Mutual Reinsurance Ass'n	28,952,129.00					28,952,129.00	2.66
Iowa Implement Mutual Ins. Ass'n	9,376,809.00	8,468,448.00		8,074,000.00		25,919,257.00	2.07
Iowa Mercantile Mutual Fire Ins. Ass'n	4,891,668.00	3,095,484.00				7,987,152.00	2.52
Le Mars Mutual Ins. Ass'n	6,751,817.00	7,081,290.00		1,603,540.00	\$ 5,288.00	15,441,935.00	1.52
Lutheran Mutual Fire Ins. Ass'n	3,012,337.00					3,012,337.00	3.04
Mutual Fire and Storm Ins. Ass'n of the Evang. Synod of North America	10,303,434.62					10,303,434.62	1.29
Mutual Fire and Tornado Ass'n	25,292,782.00	36,889,550.00				62,182,332.00	1.47
Mutual Fire Ins. Ass'n of the Iowa Conference of Evang. Church	491,063.00					491,063.00	.96
National Druggists Mut. Ins. Ass'n	1,209,990.00					1,209,990.00	
Town Mutual Dwelling House Ins. Ass'n	163,691,704.00	127,332,794.00				291,024,498.00	1.06
Total Fire and Mixed Business	\$ 303,822,265.87	\$ 235,060,591.75	\$ 47,820,279.00	\$ 76,872,571.00	\$ 5,288.00	\$ 663,580,995.62	
EXCLUSIVE TORNADO							
Iowa Mutual Tornado Ins. Ass'n		\$ 523,252,124.00				\$ 523,252,124.00	\$.63
EXCLUSIVE HAIL							
Des Moines Mutual Ins. Ass'n			\$ 579,466.00			\$ 579,466.00	\$ 48.60
Farmers State Mutual Hail Ass'n			3,317,019.50			3,317,019.50	19.97
Harvesters Horticultural Mutual Ins. Ass'n			938,760.00			938,760.00	50.56

Hawkeye Mutual Hall Ins. Ass'n			5,546,369.00			5,546,369.00	30.69
Mid-West Mutual Ins. Ass'n			2,451,201.27			2,451,201.27	45.02
Square Deal Mutual Hall Ins. Ass'n			6,845,937.75			6,845,937.75	30.82
Total Exclusive Hall			\$ 10,678,753.52			\$ 10,678,753.52	
EXCLUSIVE AUTO							
Iowa Mutual Casualty Ass'n				\$ 29,844.67		\$ 29,844.67	
Total Fire, Mixed, Tornado, Hall and Auto	\$ 303,822,265.87	\$ 758,312,715.75	\$ 67,499,032.52	\$ 76,902,415.67	\$ 5,288.00	\$ 1,206,541,717.81	

*Premiums in force. Association writes Auto Liability, Property Damage and Collision only.

COUNTY MUTUAL INSURANCE ASSOCIATIONS 1927

Summary of Reports to the Commissioner of Insurance on
the Business of the Year 1927

TABLE 44—COUNTY MUTUAL INSURANCE ASSOCIATIONS—OFFICERS

No.	Name of Association	County	Name of President	Name of Secretary
1	Adair County Mutual Insurance Ass'n.	Adair	C. J. Eatlinger	J. E. Brooks
2	Greeley Mutual Fire Insurance Ass'n.	Audubon	W. C. Tibben	F. J. Thiel
3	Farmers Mutual Insurance Ass'n.	Adams	W. F. Tripp	J. C. Tuck
4	Ger. Far. Mut. Ins. Ass'n of Allamakee Co.	Allamakee	A. I. Steffen	J. E. Meier
5	Allamakee Co. Scandinavian M. P. Ass'n.	Allamakee	Alfred H. Bergh	Alex. Grangard
6	Appanoose County Farmers Mut. Ins. Ass'n.	Appanoose	Oscar A. Taylor	H. G. Guernsey
7	Eden Mutual Insurance Ass'n.	Benton	W. G. Alcorn	S. A. Ullom
8	Lenox Mutual Fire and Lightning Ins. Ass'n.	Benton	A. N. Schloemen	H. A. Haerther
9	Iowa Twp. Mut. Fire Ins. Ass'n of Benton Co.	Benton	John G. Albertsen	G. H. Seck
10	Vinton Mutual Insurance Ass'n.	Benton	C. C. Griffin	J. F. Traer
11	Danish Mutual Insurance Ass'n.	Black Hawk	A. G. Larson	P. J. Falkenberg
12	Farmers Mut. Fire Ins. Ass'n of B. H. County	Black Hawk	S. P. Hoover	Jessie King
13	Farmers Mut. Ins. Ass'n of Boone County	Boone	Joseph A. Judge	J. L. McIntosh
14	Swedish Mut. Ins. Ass'n, Boone County and Adjoining Counties	Boone	Ernest Carlson	Alf. Recksen
15	Bremer County Mut. F. & L. Ins. Ass'n.	Bremer	J. C. Koch	Otto Walther
16	First German M. F. L. & S. I. A. of Maxfield	Bremer	Carl Bruns	H. Graening
17	Ger. M. F. L. & W. Assess. Ass'n of the Farmers of Maxfield and Vicinity	Bremer	John Widdel	Wm. Knief
18	Farmers Mutual Insurance Ass'n.	Buchanan	J. E. Brame	Geo. M. Vincent
19	Farmers Mutual Fire and Lightning Ins. Ass'n	Buena Vista	E. M. Matzdorf	Wm. Zellman
20	Butler Co. Farmers Mut. F. & L. Ins. Ass'n.	Butler	Geo. Pohl	E. F. Perrin
21	Farmers Mutual Fire Ins. Ass'n, Calhoun Co.	Calhoun	D. H. Parker	J. N. Freeman
22	German Mutual Insurance Ass'n.	Calhoun	G. H. Doyen	G. H. Mohr
23	Farmers Mutual Fire & Lightning Ins. Ass'n	Carroll	E. R. Grover	J. G. Merritt
24	Farmers Mutual Ins. Ass'n of Roselle	Carroll	Martin Eischeid	Adam M. Steffen
25	Home Mut. Ins. Ass'n, Carroll County	Carroll	Henry Frahm	Aug. Rohwer
26	Mt. Carmel Mutual Protective Ass'n	Carroll	Chas. Oswald	Aug. Wienel
27	Cass County Far. Mut. Fire Ins. Ass'n	Cass	J. F. Bergh	H. O. Breece
28	Victoria Twp. Far. Mut. Ins. Ass'n	Cass	H. C. Kirkmann	F. D. Kirkmann
29	Noble Twp. Mutual Protective Ass'n	Cass	W. C. Muller	Ellis Muller
30	Springdale Mutual Fire Ins. Ass'n	Cedar	E. E. Coulter	J. E. Larson
31	Farmers Mut. Ins. Ass'n, Cerro Gordo County	Cerro Gordo	J. L. Stevens	Frank Paul
32	Maple Valley Mut. Ins. Ass'n	Cherokee	Geo. E. Blanch	H. H. Lockin
33	Western Cherokee M. F. & L. Ins. Ass'n	Cherokee	L. H. Sangwin	John Foley
34	Far. M. F. & L. Ins. Ass'n of Chickasaw Co.	Chickasaw	J. C. Hewitt	R. H. McFarland
35	Farmers M. F. & L. Ass'n, Clay County	Clay	J. H. Graham	Geo. W. Moeller
36	Communia Far. Mut. F. & L. Ins. Ass'n	Clayton	H. H. Diers	J. F. Becker
37	Farmers Mut. F. & L. Ins. Ass'n	Clayton	H. A. Axtell	F. J. Uriell
38	Farmers Mut. Ins. Ass'n of Garnaville	Clayton	Henry Schlake	E. W. Kregel
39	Farmers Mut. F. & L. Ins. Ass'n, Clinton, Scott and Jackson Counties	Clinton	J. W. Judge	G. M. Smith
40	Farmers Mut. Ins. Ass'n, Clinton and Adjoining Counties	Clinton	F. H. Schneider	Fred Rowald
41	Clinton Mutual Plate Glass Ass'n	Clinton	F. H. Van Allen	O. H. Henningsen
42	American Mut. F. & L. Ins. Ass'n	Clinton	W. O. Laugbehn	John Meints
43	American Mut. Ins. Ass'n of Clinton and Adjoining Counties	Clinton	Wm. J. Menes Jr.	Fred Rowald
44	Farmers Mut. Ins. Ass'n of Kiron, Iowa	Crawford	John P. Turin	P. G. Lundell
45	Mut. F. L. & T. & W. Ins. Ass'n of German Farmers of Crawford and Ida Counties	Crawford	Emile Else	J. Peter Jepsen
46	Farmers Mut. Fire & Lightning Ins. Ass'n	Dallas	W. D. Westcot	H. S. Fox
47	Patrons Mut. Fire Ins. Ass'n	Dallas	W. E. Ruscher	W. H. S. Barnett
48	Farmers Mut. F. & L. Ins. Ass'n of Dela. Co.	Delaware	G. H. Dunham	A. E. Dunlap
49	Des Moines Co. Far. Mut. Fire Ins. Ass'n	Des Moines	Samuel Senti	R. C. Waddle
50	German Catholic Mut. Fire Ins. Ass'n	Des Moines	Geo. G. Rump	Wm. J. Bragg
51	German Mutual Fire Ins. Ass'n	Des Moines	R. D. Siefken	Chas. Kopp
52	Mutual German Protestant Fire Ins. Ass'n	Des Moines	Wm. Tiemeier	Wm. J. Volkmer
53	Swedish M. F. L. A. of Des Moines County	Des Moines	C. F. Lideen	Carl F. Anderson
54	Dickinson County Farmers Mut. Ins. Ass'n	Dickinson	J. F. Ewen	J. F. Brett
55	Cascade Farmers M. F. & L. Ins. Ass'n	Dubuque	J. L. Fober	John Maire

ADDRESSES, DATES OF ORGANIZATION AND REPORT OF RISKS

Address of Secretary	Date of Organization	Risks in Force Dec. 31, 1926	Risks Written During Year	Risks Expired and Cancelled During Year	Risks in Force Dec. 31, 1927	Cost Per \$1,000.00 During Year
Greenfield, Iowa	Mar. 1, 1888	7,486,409.00	1,391,185.00	741,320.00	8,136,274.00	2.07
Exira, Iowa	April 1888	1,340,139.00	452,625.00	346,136.00	1,446,628.00	.90
Corning, Iowa	April 1884	1,721,406.00	24,970.66	154,446.50	1,591,930.16	3.28
Waukon, Iowa	April 1, 1870	5,231,989.00	198,910.00	109,858.00	5,321,041.00	1.67
Waukon, Iowa	Mar. 1, 1869	2,135,358.00	313,220.00	28,360.00	2,420,218.00	1.22
Centerville, Iowa	Mar. 8, 1902	1,008,642.27	214,363.00	189,381.50	1,033,623.77	1.16
Vinton, Iowa	Jan. 1910	3,039,820.00	131,360.00	45,875.00	3,125,305.00	1.22
Atkins, Iowa	April 14, 1883	2,861,204.00	591,963.00	500,047.00	2,944,120.00	.46
Keystone, Iowa	Mar. 4, 1872	8,006,535.00	2,052,980.00	1,700,045.00	8,359,470.00	3.23
Vinton, Iowa	June 1916	1,244,645.00	235,585.00	250,210.00	1,230,020.00	.80
Cedar Falls, Iowa	1884	2,953,866.00	720,854.00	674,553.00	3,000,167.00	4.78
Waterloo, Iowa, R. 5.	1872	11,308,860.00	2,675,378.00	2,247,360.00	11,736,878.00	1.21
Boone, Iowa	Jan. 2, 1877	6,425,460.00	1,480,500.00	1,411,054.00	6,494,906.00	1.94
Madrid, Iowa	1875	8,466,087.00	1,976,227.00	1,687,614.00	8,754,700.00	.35
Waverly, Iowa	Mar. 1875	14,037,855.00	3,018,450.00	2,436,350.00	14,619,955.00	2.17
Denver, Iowa	1878	14,108,445.00	3,352,535.00	2,559,535.00	14,901,445.00	1.39
Readlyn, Iowa	Sept. 26, 1875	8,328,389.00	1,761,137.00	1,416,568.00	8,672,958.00	2.28
Independence, Iowa	June 9, 1894	8,200,627.00	1,895,790.00	1,742,404.00	8,354,013.00	2.70
Alta, Iowa	July 1, 1887	11,216,355.00	2,339,445.00	1,665,625.00	11,890,175.00	1.48
New Hartford, Iowa	Feb. 18, 1876	14,823,398.00	3,650,205.50	3,218,437.40	15,255,166.10	2.61
Lake City, Iowa	1881	2,828,465.00	554,915.00	477,569.00	2,905,820.00	1.07
Pomeroy, Iowa	April 1, 1887	4,169,710.00	526,020.00	260,720.00	4,435,010.00	.68
Glidden, Iowa	Mar. 24, 1890	1,427,797.00	317,690.00	307,145.00	1,438,342.00	1.28
Carroll, Iowa, R. 4.	Mar. 1876	4,300,655.00	837,585.00	604,555.00	4,533,685.00	.97
West Side, Iowa	Dec. 31, 1912	6,390,222.00	936,368.00	1,157,529.00	6,169,061.00	.99
Carroll, Iowa	Mar. 22, 1882	2,192,234.00	166,190.00	125,400.00	2,233,024.00	.25
Atlantic, Iowa	Feb. 1889	4,907,359.00	889,250.00	803,050.00	4,993,559.00	1.09
Massena, Iowa	1887	508,420.00	129,120.00	112,180.00	525,360.00	1.39
Griswold, Iowa	April 24, 1916	1,422,385.00	404,470.00	354,155.00	1,472,700.00	1.80
West Branch, Iowa	Jan. 1871	2,968,622.00	714,370.00	630,262.00	3,062,730.00	1.72
Mason City, Iowa	1886	14,500,000.00	3,234,345.00	2,783,747.00	14,950,598.00	2.02
Aurelia, Iowa	Dec. 19, 1921	2,505,345.00	602,925.00	543,740.00	2,564,530.00	.54
Marcus, Iowa	Jan. 6, 1885	11,470,322.00	2,167,835.00	2,036,607.00	11,601,550.00	.93
New Hampton, Iowa	Jan. 1875	7,622,781.00	1,497,157.00	1,013,459.00	8,106,479.00	2.85
Spencer, Iowa	1889	11,766,589.00	2,202,165.00	1,913,070.00	12,055,684.00	1.58
Elkader, Iowa	April 1866	3,954,000.00	949,495.00	852,755.00	4,050,740.00	3.33
Elkader, Iowa	Feb. 1875	9,195,839.00	1,725,650.00	1,739,840.00	9,181,649.00	2.29
Garnaville, Iowa	Sept. 1896	8,913,690.00	2,389,145.00	1,741,075.00	9,561,760.00	1.19
DeWitt, Iowa	Dec. 5, 1874	8,678,792.00	2,339,130.00	2,235,458.00	8,782,464.00	3.23
Wheatland, Iowa	June 5, 1873	5,154,625.00	1,007,935.00	781,475.00	5,381,085.00	1.80
Clinton, Iowa	Dec. 14, 1917	1,948,430.00	476,075.00	570,473.00	1,854,032.00	.55
Grand Mound, Iowa	Oct. 7, 1922	2,876,315.00	584,055.00	403,960.00	3,056,410.00	1.16
Wheatland, Iowa	Mar. 3, 1899	8,891,686.00	1,719,232.50	1,601,736.84	8,809,181.75	3.26
Kiron, Iowa	1879	14,603,330.00	727,635.00	844,810.00	14,486,155.00	.70
Schleswig, Iowa	Dec. 29, 1879	6,365,006.00	1,552,074.00	1,014,604.00	6,902,476.00	2.59
Dallas Center, Iowa	Feb. 1895	4,016,523.00	500,430.00	430,340.00	4,086,613.00	2.05
Stuart, Iowa	April 1875	3,021,293.00	505,655.00	326,639.00	4,101,009.00	2.41
Manchester, Iowa	1881	4,000,902.00	907,213.00	443,419.00	4,464,696.00	2.13
Burlington, Iowa	Feb. 18, 1874	507,242.00	132,750.00	114,350.00	525,642.00	.67
Burlington, Iowa	Mar. 1, 1897	3,840,045.00	206,585.00	39,775.00	4,066,855.00	1.16
Burlington, Iowa	May 25, 1867	1,642,875.00	684,705.00	588,915.00	1,738,665.00	.84
Burlington, Iowa	Mar. 9, 1894	1,290,665.00	480,390.00	471,040.00	1,300,015.00	.69
Burlington, Iowa	Mar. 26, 1880	6,145,234.00	1,245,563.00	1,233,200.00	6,157,627.00	3.32
Spirit Lake, Iowa	1890	2,489,250.00	222,750.00	50,600.00	2,661,400.00	2.53
Cascade, Iowa	Jan. 12, 1895					

TABLE 4

No.	Name of Association	County	Name of President	Name of Secretary
57	Dubuque County Far. Mut. Ins. Ass'n	Dubuque	James Downey	J. H. Hogan
58	Lore Far. Mut. Fire Ins. Ass'n	Dubuque	E. F. Mische	Leo S. Slegert
60	New Vienna Mut. Fire Ins. Ass'n	Dubuque	C. L. Meis	A. Boeckens
61	Farmers Mut. F. & L. Ins. Ass'n	Emmet	S. B. Reed	P. A. Gaarde
62	Farmers Mut. F. & L. Ins. Ass'n	Fayette	J. H. Wilson	J. E. Holmes
63	German Mut. F. & L. Ins. Ass'n	Fayette	Robert Marr	Henry Lauer
64	Floyd County Far. Mut. Fire Ins. Ass'n	Floyd	F. L. Lambert	E. B. Atherton
65	Franklin County Far. M. F. & L. Ins. Ass'n	Franklin	Wm. Savidge	F. H. Dirst
66	Farmers Mut. F. & L. Ins. Ass'n	Fremont	Anton Miller	Fred W. Hill
67	Farmers Mut. F. & L. Ins. Ass'n	Greene	E. M. Garland	W. E. Marchant
68	Farmers M. F. & L. Ins. Ass'n of Grundy Co.	Grundy	J. F. Lynn	John Dieken
69	Farmers Mut. F. A. of Guthrie & Adair Co's	Guthrie	J. A. Cissne	Jesse Kirlin
70	Farmers Mut. F. & L. Ins. Ass'n	Hancock	C. H. Nelson	O. K. Maben
71	Farmers Mut. Ins. Ass'n of Hardin and Franklin Counties	Hardin	C. G. Wierner	Fayette Holmes
72	Hardin County Mutual Ins. Ass'n	Hardin	W. H. Hoelscher	H. W. Andrews
73	Harrison County Far. M. F. & L. Ins. Ass'n	Harrison	Thos. Chatburn	C. L. Strong
74	Henry County Far. M. F. & L. Ins. Ass'n	Henry	Will Ketch	O. T. Wilson
75	Svea Mut. Prot. Fire Ins. Ass'n	Henry	O. V. Abrahamson	T. N. Olson
76	Farmers Mut. Ins. Ass'n of Cresco	Howard	C. C. Brown	L. E. Emmons
77	Humboldt Mutual Ins. Ass'n	Humboldt	L. C. Tranger	Oscar Greistad
78	Ida County Far. Mut. F. & L. Ins. Ass'n	Ida	A. Sykes	Alex Hartley
79	Patrons Mutual Ins. Ass'n	Iowa	S. C. Welsh	U. S. Butter
80	Farmers M. A. A. Jackson & Clinton Co's	Jackson	A. P. Schmidt	Chas. Marvin
81	Farmers Mutual Fire & Lightning Ins. Ass'n	Jasper	J. C. Haffleigh	J. H. Mallicoat
82	Jefferson County Farmers Mut. Ass'n	Jefferson	W. D. Hudgel	Elmer C. Davis
83	Farmers Mutual Ins. Ass'n of Sharon	Johnson	R. W. Patterson	W. C. Minke
84	Lincoln Mutual Ins. Ass'n	Johnson	V. H. Birkett	Oscar H. Wiese
85	Northwestern Mutual Fire Ins. Ass'n	Johnson	Lee Colony	L. L. Stoner
86	Swedish Mutual Ins. Ass'n	Jefferson	A. D. Edmund	G. O. Nelson
87	Bohemian Farmers Mut. Ins. Ass'n	Jones	Frank Burda	F. H. Shimanek
88	Farmers Mut. Ins. Ass'n of Castle Grove	Jones	W. F. Hintz	S. M. Hosford
89	German Mutual Fire Ins. Ass'n	Jones	H. B. Bohlken	Gerd Harms
90	Farmers Pioneer Mut. Ins. Ass'n	Keokuk	James Wilson	Geo. J. Lyle
91	Prairie Farmers Mutual Ins. Ass'n	Keokuk	Wirt Brown	W. T. Emmons
92	Kossuth County Mutual Fire Ins. Ass'n	Kossuth	H. J. Bode	J. O. Paxson
93	Lee County Far. Home Mut. Ins. Ass'n	Lee	John E. Bentler	Albert M. King
94	Peoples Mutual Insurance Ass'n	Lee	Wm. Paisley	A. D. Krebill
95	Bohemian Far. Mut. Ins. Ass'n	Linn	Anton Wencel	Frank Cubel
96	Bohemian Mutual Ins. Ass'n	Linn	Jos. Kubicek	Valcar Janda
97	Brown Twp. Insurance Ass'n	Linn	A. A. Benton	D. W. Hampton
98	Farmers Mutual Ins. Ass'n of Linn Twp.	Linn	A. J. Baird	J. M. Johnston
99	Marion Mutual Ins. Ass'n	Linn	W. H. Applegate	Hugh T. Hutton
100	West Side Mut. Fire Ins. Ass'n	Linn	P. F. Fuhrmeister	T. B. Yall
101	Farmers Mut. Fire Ins. Ass'n of Louisa Co.	Louisa	C. McDaniel	H. B. Stone
102	Farmers Mut. F. & L. Ins. Ass'n of Lucas Co.	Lucas	J. W. Rosa	C. C. Burr
103	Farmers Mutual Fire Ins. Ass'n	Madison	Thos. Gillespie	A. D. Guiberson
107	Marion County Mutual Ins. Ass'n	Marion	Peter Tysseling	Jacob De Haan
104	Iowa Valley Mut. Ins. Ass'n	Marshall	F. C. Davis	W. E. McLeiland
105	Marshall County Far. Mut. Fire Ins. Ass'n	Marshall	F. M. Wheeler	J. P. Cooper
106	Far. Mut. Fire Ins. Ass'n of Mitchell Co.	Mitchell	A. E. Brown	M. F. McGhan
108	Ger. Far. M. F. Ins. Ass'n of Rock Twp.	Mitchell	R. C. Rosenberg	A. Brogmus
109	Far. Mut. Fire Ins. Ass'n of Monona Co.	Monona	C. C. Persinger	J. M. Hathaway
110	Villisca Mut. F. & L. Ins. Ass'n	Montgomery	Ellis McCracken	Harry Dirmm
111	Far. Mut. Assess. F. & L. Ins. Ass'n	Muscatine	W. O. Fritchman	D. B. Addleman
112	White Pidgeon Mut. F. & L. Ins. Ass'n	Muscatine	P. F. Carroll	G. Kornas
113	Farmers Mutual Fire & Lightning Ins. Ass'n	Osceola	O. B. Harding	Will Thomas
114	Farmers Mutual Fire & Lightning Ins. Ass'n	O'Brien	Wm. Appeldorn	Wm. Treimer
115	Morton Farmers Mutual Ins. Ass'n	Page	W. T. Goodman	C. H. Henderson
116	Swedish Mut. Ins. Ass'n of S. W. Iowa	Page	Albert G. Ossian	J. A. Swanson
117	Farmers Mutual Insurance Ass'n	Palo Alto	Omro Cottingham	Geo. W. Downs

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Address of Secretary	Date of Organization	Risks in Force Dec. 31, 1926	Risks Written During Year	Risks Expired and Cancelled During Year	Risks in Force Dec. 31, 1927	Cost Per \$1,000.00 During Year
Farley, Iowa	June 1891	4,831,234.00	1,199,609.00	906,836.00	5,064,007.00	2.62
Dubuque, Iowa, R. 2	1910	724,564.00	54,175.00	22,875.00	755,864.00	2.50
Dyersville, Iowa, R. 2	Nov. 18, 1916	10,135,155.00	768,060.00	77,135.00	10,826,080.00	.89
Armstrong, Iowa	Feb. 14, 1894	4,708,250.00	1,026,115.00	880,785.00	4,844,580.00	.71
Oelwein, Iowa	May 2, 1874	9,477,041.00	1,821,238.00	1,718,212.00	9,580,067.00	2.67
Eldorado, Iowa	June 7, 1877	6,006,065.00	331,925.00	115,060.00	6,222,930.00	1.27
Charles City, Iowa	1880	9,405,006.00	1,716,784.00	1,447,249.00	9,674,541.00	1.48
Hampton, Iowa	June 1, 1889	11,968,053.00	3,103,260.00	2,615,984.00	12,455,329.00	.90
Hamburg, Iowa	Sept. 1893	893,105.00	156,234.00	78,875.00	970,464.00	1.72
Scranton, Iowa	Mar. 22, 1888	5,445,355.00	926,295.00	855,570.00	5,516,080.00	1.26
Grundy Center, Iowa	Mar. 26, 1888	6,294,111.00	1,744,259.00	1,364,225.00	6,674,145.00	3.25
Stuart, Iowa	Jan. 16, 1882	4,733,163.66	920,580.00	901,618.66	4,662,125.00	2.40
Garner, Iowa	Mar. 6, 1880	7,336,366.00	1,886,906.00	1,702,213.00	7,521,149.00	1.77
Iowa Falls, Iowa	May 30, 1890	8,703,910.00	2,040,170.00	1,531,017.00	9,213,063.00	2.18
New Providence, Iowa	1871	3,889,310.00	990,745.00	731,225.00	4,148,830.00	2.39
Logan, Iowa	June 1887	10,455,689.00	2,066,228.00	1,954,090.00	10,567,827.00	1.89
Mt. Pleasant, Iowa	Jan. 1, 1915	8,225,113.00	771,352.00	1,097,993.00	7,898,472.00	2.87
Winfield, Iowa	Dec. 21, 1875	1,701,785.75	281,925.00	251,368.25	1,732,342.50	.49
Cresco, Iowa	Jan. 1, 1917	7,460,519.00	1,495,605.00	1,219,409.00	7,736,715.00	1.76
Bode, Iowa	Sept. 25, 1886	8,824,407.00	2,116,781.00	1,499,562.00	9,441,626.00	2.02
Ida Grove, Iowa	Mar. 21, 1887	4,623,276.00	940,627.00	905,405.00	4,658,498.00	2.26
Williamsburg, Iowa	Mar. 15, 1873	10,474,192.00	599,638.00	488,395.00	10,585,435.00	1.65
Preston, Iowa	Oct. 3, 1874	13,319,677.00	2,751,020.00	2,362,535.00	13,708,162.00	2.37
Newton, Iowa	Jan. 7, 1875	10,624,216.00	2,028,313.00	1,658,301.00	10,994,228.00	2.68
Fairfield, Iowa, R. 4	Aug. 1, 1874	4,003,540.00	1,262,322.00	1,015,645.00	4,250,217.00	2.03
Iowa City, Iowa	July 1866	2,594,326.00	222,810.00	179,079.00	2,638,057.00	.88
Lone Tree, Iowa	Nov. 1873	2,388,260.00	590,530.00	494,185.00	2,485,305.00	1.68
North Liberty, Iowa	1867	5,384,270.00	1,612,310.00	1,378,685.00	5,617,895.00	2.45
Oxford Jet., Iowa	Sept. 11, 1917	718,285.00	99,745.00	88,645.00	729,385.00	.57
Fairfield, Iowa, R. 4	1865	655,865.00	19,335.00	2,850.00	672,350.00	.63
Monticello, Iowa	Mar. 7, 1908	3,557,165.00	716,369.00	608,453.00	3,665,081.00	1.96
Monticello, Iowa, R. 2	Dec. 1, 1888	5,485,293.50	1,338,985.00	1,076,221.25	5,748,057.25	1.95
Keota, Iowa	Oct. 1886	6,816,395.00	1,414,634.00	1,327,486.00	6,903,543.00	2.47
What Cheer, Iowa	1879	9,725,940.00	2,329,559.00	1,841,335.00	10,214,164.00	2.91
Algona, Iowa	Aug. 1909	14,500,000.00	269,156.00	83,456.00	14,685,700.00	.82
West Point, Iowa	July 3, 1894	2,711,050.00	604,780.00	531,645.00	2,784,185.00	1.10
Donnellson, Iowa	Feb. 25, 1892	2,802,742.00	396,975.00	264,447.00	2,935,270.00	1.24
Swisher, Iowa, R. 1	Feb. 1879	6,490,465.00	1,480,196.00	1,227,225.00	6,713,435.00	1.27
Cedar Rapids, Iowa	Aug. 1, 1894	4,019,755.00	895,425.00	783,280.00	4,131,900.00	.98
Springville, Iowa	Nov. 1867	4,152,278.00	733,105.00	613,866.00	4,271,517.00	.64
Mt. Vernon, Iowa	Jan. 3, 1910	4,106,053.00	900,693.00	875,520.00	4,131,231.00	1.93
Marion, Iowa	Jan. 20, 1898	85,700.00	11,150.00	17,300.00	79,550.00	.40
Cedar Rapids, Iowa	1874	5,670,845.00	1,157,475.00	1,047,475.00	5,780,845.00	1.96
Wapello, Iowa	1874	4,164,684.00	242,388.00	120,000.00	4,287,072.00	3.79
Chariton, Iowa	1886	1,554,258.00	321,334.00	283,752.00	1,591,840.00	3.13
Winterset, Iowa	1880	4,750,000.00	1,128,000.00	909,000.00	4,969,000.00	2.65
Pella, Iowa	Oct. 15, 1923	745,816.00	218,275.00	46,850.00	917,241.00	2.96
Marshalltown, Iowa	1870	6,427,995.00	1,376,952.00	1,348,300.00	6,455,948.00	1.03
Marshalltown, Iowa	1872	8,444,895.00	1,734,735.00	1,807,593.00	8,372,037.00	2.30
Osage, Iowa	April 1874	9,965,730.00	2,592,985.00	2,493,370.00	10,065,345.00	1.62
St. Ansgar, Iowa	Dec. 12, 1881	3,312,628.00	579,345.00	488,784.00	3,403,189.00	.70
Onawa, Iowa	April 1892	2,000,063.00	474,620.00	422,464.00	2,052,189.00	2.08
Villisca, Iowa	Oct. 1891	2,423,750.00	522,535.00	402,200.00	2,544,085.00	1.27
Muscatine, Iowa	Nov. 8, 1873	4,766,500.00	450,305.00	174,714.00	5,042,181.00	1.78
Wilton Jet., Iowa	1872	7,907,172.00	389,082.00	112,922.00	8,183,332.00	1.29
Sibley, Iowa	Oct. 1909	5,237,731.00	1,071,821.00	1,028,009.00	5,281,543.00	.94
Hartley, Iowa	Mar. 26, 1890	11,000,000.00	2,651,000.00	2,001,000.00	11,650,000.00	1.02
Coin, Iowa	Feb. 28, 1886	4,814,492.00	1,001,577.00	897,721.00	4,918,348.00	3.04
Clarinda, Iowa	June 30, 1915	9,095,717.00	4,758,650.00	4,403,307.00	9,451,060.00	1.06
Emmetsburg, Iowa	April 3, 1926	7,269,360.00	1,786,455.00	1,453,000.00	7,602,815.00	1.95

TABLE M

No.	Name of Association	County	Name of President	Name of Secretary
118	Farmers Mutual Ins. Ass'n of Plymouth Co.	Plymouth	P. E. Held	Frank Hoese
152	Remsen Mutual Fire Insurance Ass'n	Plymouth	Theo. Sudtelgte	Bernard Bohlke
119	Pocahontas Co. M. F. & L. Ins. Ass'n	Pocahontas	C. L. Gunderson	P. J. Shaw
120	Farmers Mut. Fire Ins. Ass'n of Polk Co.	Polk	G. H. Swartfager	T. M. Schooler
121	Swedish Mut. Ins. Ass'n of Polk Co.	Polk	A. C. Hedlund	J. W. Wilmers
164	Grand Mutual Fire Ins. Ass'n	Polk	Theo. Pearson	N. A. Drott
122	Pottawattamie Co. Far. Mut. Fire Ins. Ass'n	Pottawattamie	W. C. Children	F. W. Van Druif
123	Poweshiek Co. Far. Mut. Ins. Ass'n	Poweshiek	H. P. Baustian	John Evans
124	Ringgold Mut. Fire Ins. Ass'n	Ringgold	R. M. Buck	S. F. Kater
125	Sac County Far. Mut. Fire Ins. Ass'n	Sac	R. M. Long, Sr.	H. E. Colburn
126	American M. F. & L. Ins. Ass'n of Scott Co.	Scott	Gus. Grell	Henry Moeller
127	Farmers Mut. Ins. Ass'n of Scott Co.	Scott	Leonard E. Arp	Leonard E. Arp
128	Mutual Ins. Ass'n of Davenport	Scott	Ed. K. Putnam	G. H. Ficke
129	Scott Co. Far. Mut. Ins. Ass'n	Scott	H. B. Moorhead	A. E. Parmele
130	Walcott Mut. Fire Ins. Ass'n	Scott	Adolph Moeller	A. L. Illian
131	Danish Mutual Fire Ins. Ass'n	Shelby	Thos. Christenson	Hans Petersen
132	Farmers Mut. Ins. Ass'n of Shelby Co.	Shelby	A. C. Hayward	W. K. Colburn
133	Westphalia Far. Mut. Ass'n	Shelby	Jacob Langenfeld	Tony J. Schmitz
134	Farmers Mutual Ins. Ass'n	Sioux	J. L. Weatherly	A. H. Ruys
135	German Farmers Mut. Ins. Ass'n	Sioux	Henry F. Becker	Wm. Oldenburg
136	Farmers Mut. F. & L. Ins. Ass'n	Story	J. T. Handsaker	E. H. Graves
137	Farmers Mutual Fire Ins. Ass'n	Story	J. H. Jacobson	M. O. Rod
138	Feldberg Mutual Ins. Ass'n	Story	G. Matzinger	A. A. Fjelland
139	Bohemian Mut. Ins. Ass'n of Tama Co.	Tama	Frank J. Novak	John Dvorak
140	Far. Mut. Aid Ass'n of Tama Co.	Tama	E. Mericle	O. O. Owens
141	Farmers Mut. Fire Ins. Ass'n of Tama Co.	Tama	Henry Goettsch	A. J. Danker
142	Far. Mut. F. & L. Ins. Ass'n of Taylor Co.	Taylor	E. P. Patch	M. A. Sawyer
143	Farmers Mut. Prot. Ass'n, So. Van Buren Co.	Van Buren	R. M. Story	Geo. L. Lorton
144	Farmers Mut. Prot. Ass'n, Van Buren Co.	Van Buren	Samuel Locke	H. Graham
145	Kirkville Mut. F. & L. Ins. Ass'n	Wapello	W. A. C. Brown	Wm. Bane
146	Wapello Mut. F. & L. Ins. Ass'n	Wapello	C. J. Larson	Alfred Anderson
147	Warren Co. Farmers Mut. Ins. Ass'n	Warren	F. A. Walk	Lon Puderbaugh
148	Wayne Co. Mutual Ins. Ass'n	Wayne	F. R. Fry	Estella L. Boyd
149	Far. Mut. Fire Ins. Ass'n of Webster Co.	Webster	Henry Parsons	M. L. Smith
150	Scandinavian Mut. F. & L. Ins. Ass'n	Webster	Wm. Larson	Wesley Johnson
151	Farmers Mut. Ins. Ass'n of Washington Co.	Washington	O. C. Patterson	Jas. J. Benda
153	Far. Mut. F. & L. Ins. Ass'n, Winnebago Co.	Winnebago	F. W. Russell	Ole Kringlaak
154	Bohemian Mut. Prot. Ass'n	Winnebago	J. F. Korbel	W. C. Dostal
155	Far. Mut. F. & L. Ins. Ass'n of Winneshiek Co.	Winneshiek	C. R. Williams	E. W. Goodykoontz
157	Norwegian Mut. Prot. Ass'n of Winneshiek Co.	Winneshiek	Gus Johnson	Wm. Linnevold
158	Ger. Far. M. L. & T. Ins. Ass'n of Woodbury and Monona Counties	Woodbury	Chas. F. Schrunck	J. P. Mohr
159	Woodbury & Plymouth Co's Far. Mut. Fire Ins. Ass'n	Woodbury	F. W. Johnson	F. L. McDermott
160	Farmers Mut. Ins. Ass'n of Worth Co.	Worth	O. E. Lobben	W. R. Johnson
161	Farmers Mut. Fire Ins. Ass'n of Wright Co.	Wright	G. J. Mack	J. L. Sullivan
163	Germanville Mutual Fire Ass'n	Washington	Will Weible	Jas. P. Pacha
Grand Total				

Continued

Address of Secretary	Date of Organization	Risks in Force Dec. 31, 1926	Risks Written During Year	Risks Expired and Cancelled During Year	Risks in Force Dec. 31, 1927	Cost Per \$1,000.00 During Year
Merrill, Iowa	April 26, 1888	6,604,939.00	1,414,650.00	1,376,732.00	6,732,837.00	1.03
Remsen, Iowa	April 6, 1926	4,001,140.00	240,700.00	50,745.00	4,281,095.00	1.33
Plover, Iowa	Jan. 1, 1891	14,693,451.00	2,948,839.00	1,523,925.00	16,118,365.00	1.43
Des Moines, Iowa	April 1874	5,933,205.00	1,325,315.00	1,081,440.00	6,177,080.00	2.28
Des Moines, Iowa	1881	954,100.00	186,950.00	191,600.00	949,450.00	.84
Des Moines, Iowa	Feb. 26, 1921	132,000.00	1,500.00	12,200.00	121,300.00	0.06
Council Bluffs, Iowa	1878	30,100,955.00	6,787,848.00	6,033,320.00	30,855,483.00	2.81
Grinnell, Iowa	Jan. 25, 1875	10,512,331.00	4,431,725.00	3,095,141.00	10,949,515.00	1.45
Mt. Ayr, Iowa	April 9, 1887	1,828,660.00	376,574.00	249,049.00	1,956,185.00	3.00
Sac City, Iowa	Aug. 10, 1875	11,206,137.00	2,256,520.00	1,976,895.00	11,545,762.00	1.08
Eldridge, Iowa	Jan. 2, 1869	5,699,980.00	215,525.00	81,715.00	5,833,790.00	2.85
Stockton, Iowa	Aug. 1908	6,584,345.00	211,000.00	48,885.00	6,746,550.00	1.99
Davenport, Iowa	June 1, 1908	725,818.39	13,052.40	21,215.15	717,655.64	3.20
Davenport, Iowa	July 2, 1873	973,460.00	171,295.00	163,520.00	981,235.00	.43
Walcott, Iowa, R. 2	May 1, 1883	4,773,346.00	150,636.00	173,251.00	4,750,731.00	.74
Elkhorn, Iowa	Mar. 1886	13,168,130.00	2,480,430.00	2,383,915.00	13,264,645.00	1.04
Harlan, Iowa	Feb. 1887	7,202,715.00	1,170,706.00	1,096,200.00	7,277,221.00	2.93
Westphalia, Iowa	Dec. 26, 1892	2,401,565.00	611,400.00	575,165.00	2,437,800.00	.62
Hull, Iowa	1886	14,202,945.00	3,117,916.00	2,471,786.00	14,849,075.00	1.88
Rock Rapids, Iowa	Oct. 1, 1891	15,092,580.00	1,643,135.00	1,081,715.00	15,654,000.00	1.64
Ames, Iowa	June 1887	3,368,157.00	522,570.00	489,905.00	3,400,821.00	1.44
Roland, Iowa	Nov. 1885	7,255,598.83	1,419,485.00	1,211,993.60	7,463,090.23	1.10
Huxley, Iowa	April 11, 1887	1,382,951.99	222,325.00	214,601.28	1,390,675.71	5.08
Clutier, Iowa	1867	5,602,317.00	662,002.00	488,295.00	5,776,024.00	.63
Traer, Iowa	1874	6,835,240.00	1,742,735.00	1,711,860.00	6,866,115.00	3.15
Traer, Iowa	Oct. 28, 1916	8,743,501.00	663,018.00	257,065.00	9,149,454.00	1.54
Bedford, Iowa	Mar. 1, 1889	3,110,503.00	802,424.00	633,256.00	3,279,671.00	2.79
Bonaparte, Iowa	June 26, 1916	3,172,682.00	243,201.00	234,515.00	3,181,368.00	3.00
Birmingham, Iowa	Dec. 14, 1871	3,095,721.00	300,500.00	8,600.00	3,387,621.00	1.85
Fremont, Iowa	June 7, 1881	925,120.00	52,000.00	22,325.00	954,795.00	4.42
Blakesburg, Ia., R. 3	Mar. 1, 1916	1,108,292.00	300,120.00	220,884.00	1,196,528.00	3.07
Lacona, Iowa	June 2, 1888	1,102,409.00	90,000.00	47,000.00	1,144,809.00	3.00
Corydon, Iowa	April 6, 1872	3,723,381.00	804,464.00	732,458.00	3,795,387.00	2.40
Fort Dodge, Iowa	Aug. 1884	17,702,336.00	3,482,484.00	3,041,947.00	18,142,873.00	2.02
Dayton, Iowa	Sept. 17, 1884	8,657,253.00	1,565,548.00	1,270,478.00	8,952,323.00	.66
Washington, Iowa	Feb. 10, 1883	18,950,966.00	3,036,998.00	2,628,573.00	19,359,421.00	2.28
Lake Mills, Iowa	Feb. 22, 1886	8,321,794.00	1,778,715.00	1,487,155.00	8,613,354.00	1.81
Protrivin, Iowa	Aug. 7, 1916	3,659,306.00	513,266.00	8,155.00	4,164,517.00	.62
Waukon, Iowa	Mar. 24, 1877	9,835,654.00	569,136.00	326,027.00	10,078,763.00	2.00
Decorah, Iowa	Dec. 1871	7,457,530.00	8,377,130.00	7,588,695.00	8,245,965.00	2.53
Danbury, Iowa	June 27, 1889	2,311,352.00	155,305.00	72,745.00	2,393,912.00	.92
Noville, Iowa	Feb. 20, 1888	5,185,904.00	968,828.00	707,097.00	5,477,635.00	1.92
Northwood, Iowa	Mar. 25, 1882	12,016,990.00	2,446,800.00	2,163,060.00	12,300,730.00	1.77
Clarion, Iowa	June 28, 1890	6,377,466.00	1,540,400.00	1,274,500.00	6,643,366.00	.77
Richland, Iowa	Jan. 1, 1920	2,308,927.00	109,966.00	150,786.00	2,268,107.00	1.02
		\$ 970,415,234.48	\$ 193,272,608.06	\$ 161,738,255.43	\$1,001,949,587.11	

TABLE 45—COUNTY MUTUAL INSURANCE ASSOCIATIONS

No.	Name of Association	Ledger Assets December 31, Previous Year	Income		
			Assessments and Fees	Interest and Rent	All Other
1	Adair County Mutual Insurance Ass'n.	\$ 16,918.46	\$ 17,598.29	\$ 425.00	\$ 74.50
2	Greeley Mutual Fire Insurance Ass'n.	2,979.29	2,794.37	10.00	
3	Farmers Mutual Insurance Ass'n.	2,559.03	5,038.76		
4	Ger. Far. Mut. Ins. Ass'n of Allamakee Co.	8,559.16	10,015.29	267.75	
5	Allamakee Co. Scandinavian M. P. Ass'n.	1,610.90	3,050.19		
6	Appanoose County Farmers Mut. Ins. Ass'n.	1,446.62	2,352.22	48.50	
7	Eden Mutual Insurance Ass'n.	7,931.06	7,522.71		
8	Lenox Mutual Fire and Lightning Ins. Ass'n.	3,221.84	68.22		
9	Iowa Twp. Mut. Fire Ins. Ass'n of Benton Co.	5,796.08	32,061.63		
10	Vinton Mutual Insurance Ass'n.	130.27	2,860.81		
11	Danish Mutual Insurance Ass'n.	269.18	12,250.28		
12	Farmers Mut. Fire Ins. Ass'n of B. H. County	6,611.80	19,585.01		2,000.00
13	Farmers Mut. Ins. Ass'n of Boone County	251.06	13,737.63		1,250.70
14	Swedish Mut. Ins. Ass'n, Boone County and Adjoining Counties	12,233.13	7,867.88	412.00	7,500.35
15	Bremer County Mut. F. & L. Ins. Ass'n.	1,400.81	33,089.41		19,100.00
16	First German M. F. L. & S. I. A. of Maxfield	11,288.46	25,448.49		1,982.17
17	Ger. M. F. L. & W. Assess. Ass'n of the Farmers of Maxfield and Vicinity	4,963.25	19,912.14		8,560.00
18	Farmers Mutual Insurance Ass'n.	25,156.32	24,671.12	200.00	
19	Farmers Mutual Fire and Lightning Ins. Ass'n	30,326.05	15,554.08	630.49	3,817.00
20	Butler Co. Farmers Mut. F. & L. Ins. Ass'n.	9,916.84	16,251.15	95.92	15,000.00
21	Farmers Mutual Fire Ins. Ass'n, Calhoun Co.	3,859.53	6,106.56	20.00	
22	German Mutual Insurance Ass'n.	9,387.79	7,935.38	150.00	8.50
23	Farmers Mutual Fire & Lightning Ins. Ass'n.	4,444.34	388.13		
24	Farmers Mutual Ins. Ass'n of Roselle	413.47	2,652.53		1,500.00
25	Home Mut. Ins. Ass'n, Carroll County	2,608.77	4,395.35		
26					
27	Mt. Carmel Mutual Protective Ass'n.		461.00		98.50
28	Cass County Far. Mut. Fire Ins. Ass'n.	9,678.31	7,411.94	142.61	
29	Victoria Twp. Far. Mut. Ins. Ass'n.	63.48	1,614.69		
30	Noble Twp. Mutual Protective Ass'n.	224.42	3,730.11		
31	Springdale Mutual Fire Ins. Ass'n.	416.60	5,038.13		3,200.00
32	Farmers Mut. Ins. Ass'n, Cerro Gordo County	28,652.35	32,183.22	825.25	1,681.80
33	Maple Valley Mut. Ins. Ass'n.	1,264.32	4,340.33		500.00
34	Western Cherokee M. F. & L. Ins. Ass'n.	5,288.01	27,695.65		
35	Far. M. F. & L. Ins. Ass'n of Chickasaw Co.	9,887.22	20,529.03		8,500.00
36	Farmers M. F. & L. Ass'n, Clay County	4,987.63	23,059.34	22.98	6,284.37
37	Communia Far. Mut. F. & L. Ins. Ass'n.	4,133.76	10,243.54		8,500.00
38	Farmers Mut. F. & L. Ins. Ass'n.	236.61	18,755.80	129.96	23,500.00
39	Farmers Mut. Ins. Ass'n of Garnaville	12,868.03	1,591.80	320.00	3,000.00
40	Farmers Mut. F. & L. Ins. Ass'n, Clinton, Jackson and Scott Counties	15,229.84	24,399.20	157.29	
41	Farmers Mut. Ins. Ass'n, Clinton and Adjoin- ing Counties	3,352.61	15,526.65		
42	Clinton Mutual Plate Glass Ass'n.	11,795.98	4,271.59	614.94	
43	American Mut. F. & L. Ins. Ass'n.	3,179.19	533.12		719.80
44	American Mut. Ins. Ass'n of Clinton and Ad- joining Counties	1,885.48	5,939.61		500.00
45	Farmers Mut. Ins. Ass'n of Kiron, Iowa.	137.41	21,530.95		7,500.00
46	Mut. F. L. T. & W. Ins. Ass'n of German Farmers of Crawford and Ida Counties	4,185.85	30,222.42		88.94
47	Farmers Mut. Fire & Lightning Ins. Ass'n.	306.80	17,040.93		12,740.00
48	Patrons Mut. Fire Ins. Ass'n.	1,951.34	11,239.55		
49	Farmers Mut. F. & L. Ins. Ass'n of Del. Co.	3,890.34	9,706.66		3,500.00
50	Des Moines Co. Far. Mut. Fire Ins. Ass'n.	3,729.69	9,213.18		
51	German Catholic Mut. Fire Ins. Ass'n.	8,768.32	639.90	310.62	

—PRINCIPAL ITEMS OF BUSINESS, 1927

Total Income	Carried Forward	Net Losses Paid	Com- missions	Disbursements			Balance
				Salaries and Expenses of Officers, Directors and Employees	All Other	Total Disburse- ments	
\$ 18,007.79	\$ 35,016.25	\$ 12,476.00	\$ 919.93	\$ 1,127.90	\$ 1,639.75	\$ 16,163.58	\$ 18,852.67
2,804.37	5,783.66	697.00		384.70	181.87	1,263.57	4,520.09
5,038.76	2,479.73	4,333.81	374.56	245.57	480.73	5,434.67	2,954.94
10,283.04	18,842.20	8,425.68	1.00	177.70	244.97	8,849.35	9,992.85
3,050.19	4,661.09	2,266.72		470.90	54.68	2,792.30	1,868.79
2,400.72	3,847.34	462.89	385.42	150.00	184.88	1,183.19	2,664.15
7,522.71	15,453.77	3,905.26	49.15	380.00	237.17	3,971.58	11,482.19
68.22	3,153.62	888.35		286.00	151.22	1,325.57	1,828.05
32,961.63	38,757.71	25,320.43		1,005.70	690.42	27,016.55	11,741.16
2,860.81	2,991.08	622.17	447.67	50.00	517.25	1,637.09	1,353.99
14,250.28	14,519.46	12,979.13		985.20	263.44	14,227.77	291.69
30,845.71	27,457.51	10,523.83		954.65	2,445.48	13,923.96	13,533.55
21,237.98	21,489.04	10,853.03	336.00	573.75	8,291.12	20,063.90	1,435.14
6,279.88	20,513.01	680.38	676.04	821.15	874.84	3,052.41	17,460.60
62,189.41	53,590.22	26,270.02		1,716.69	22,297.71	50,284.42	3,305.80
27,430.66	38,719.12	16,802.19		2,996.25	2,416.52	22,214.90	16,504.16
28,472.14	33,435.39	17,362.26		1,452.54	9,292.08	28,106.80	5,328.51
24,871.12	50,027.44	19,861.97	725.00	1,160.00	650.66	22,397.6	27,629.81
20,002.17	50,328.25	6,148.55	736.50	1,210.80	8,950.84	17,046.6	33,281.53
21,347.07	41,263.91	35,618.01	1,188.00	143.88	2,359.94	39,309.7	1,954.08
6,216.56	10,076.06	1,314.40	115.60	1,335.17	304.33	3,069	7,006.59
8,093.88	17,481.67	1,493.73		1,249.40	194.21	2,937	14,544.83
388.13	4,832.47	924.00	84.32	669.30	165.09	1,842	2,989.76
4,152.53	4,566.00	3,480.18		544.61	318.70	4,343.4	222.51
4,395.35	7,004.12	4,443.21	475.05	810.41	424.58	6,153.25	850.87
560.50	560.50	225.00	3.00	190.35	142.15	500.50	
7,554.55	17,232.86	2,877.45	1,281.60	857.00	385.55	5,401.60	11,831.26
1,614.69	1,678.17	561.27		31.00	215.37	807.64	870.53
3,730.11	3,954.53	2,372.00		200.95	76.50	2,649.45	1,305.08
8,238.13	8,654.73	3,848.74		815.80	3,262.96	7,927.50	727.23
34,690.33	63,342.68	22,320.01	1,696.50	4,201.58	2,947.17	31,165.26	32,177.42
4,840.33	6,104.65	551.50		642.19	604.32	1,857.92	4,246.73
27,695.65	32,983.66	6,939.17	1,162.12	1,615.70	1,028.89	10,745.88	22,237.78
29,029.03	38,916.25	17,739.14	699.50	2,065.50	10,350.08	30,884.22	8,032.00
29,466.64	34,454.27	13,592.88		1,905.57	9,657.55	25,156.00	9,298.27
15,743.54	22,877.80	11,410.97	748.57	696.15	8,977.98	21,823.67	1,063.63
42,885.16	42,148.55	15,858.25	1,199.44	2,122.20	21,858.53	41,038.42	1,110.13
4,911.80	17,779.83	9,608.50		1,204.39	3,116.98	13,929.87	3,849.96
24,556.49	39,786.33	23,817.61	2,614.48	965.40	811.25	28,208.74	11,577.59
15,526.65	18,879.26	8,303.10		662.72	242.20	9,208.02	9,671.24
4,886.53	16,682.51	1,528.51	866.38	53.02	203.17	2,508.06	14,084.45
1,252.92	4,432.11	993.57			1,763.87	2,810.46	1,621.65
6,439.61	8,325.09	2,682.05		501.90	749.10	3,933.05	4,392.04
29,030.95	29,168.36	26,412.86		1,524.77	1,145.21	29,082.84	85.52
30,261.36	34,447.21	7,608.50		1,615.00	1,439.75	10,663.25	23,783.96
29,780.93	30,087.82	12,949.27		2,300.89	13,731.29	28,981.51	1,106.27
11,239.55	13,190.89	11,128.70	125.00	500.00	155.31	11,909.0	1,281.83
13,306.66	17,097.00	7,196.65	395.65	1,049.00	4,556.13	13,197.4	3,899.57
9,213.18	12,942.87	7,685.07	580.00	451.00	849.10	9,065.1	3,877.70
960.52	9,718.84	24.40		238.00	53.20	313.60	9,405.24

No.	Name of Association	Ledger Assets December 31, Previous Year	Income		
			Assessments and Fees	Interest and Rent	All Other
52	German Mutual Fire Ins. Ass'n		5,759.40		
53	Mutual German Protestant Fire Ins. Ass'n	32,630.28	2,859.70	1,609.48	566.17
54	Swedish M. F. I. A. of Des Moines County	8,280.48	1,979.50	353.10	
55	Dickinson County Farmers Mut. Ins. Ass'n	14,375.07	9,426.94	63.28	334.08
56	Cascade Farmers M. F. & L. Ass'n	4,827.87	5,989.81		
57	Dubuque County Far. Mut. Ins. Ass'n	5,720.31	13,934.98		2,500.00
58	Lore Far. Mut. Fire Ins. Ass'n	296.31	1,861.65		
60	New Vienna Mut. Fire Ins. Ass'n	2,106.83	13,059.84		
61	Farmers Mut. F. & L. Ins. Ass'n	648.67	10,466.26		2,328.32
62	Farmers Mut. F. & L. Ins. Ass'n	24,906.46	28,114.76		25.00
63	German Mut. F. & L. Ins. Ass'n	7,938.59	h-378.40	231.65	
64	Floyd County Far. Mut. Fire Ins. Ass'n	13,759.63	19,242.41		
65	Franklin County Far. M. F. & L. Ins. Ass'n	18,757.20	12,891.92	721.85	
66	Farmers Mut. F. & L. Ins. Ass'n	1,604.64	1,401.39		
67	Farmers Mut. F. & L. Ins. Ass'n	8,624.48	7,063.92		
68	Farmers M. F. & L. Ins. Ass'n of Grundy Co.	12,386.46	17,893.28	85.48	5,300.00
69	Farmers Mut. F. A. of Guthrie & Adair Co's.	862.78	17,818.34		5,601.88
70	Farmers Mut. F. & L. Ins. Ass'n	5,161.17	7,915.34		
71	Farmers Mut. Ins. Ass'n of Hardin and Frank- lin Counties	14,701.51	18,971.90	151.98	
72	Hardin County Mutual Ins. Ass'n	111.30	6,374.78		6,100.00
73	Harrison County Far. M. F. & L. Ins. Ass'n	22,458.83	28,775.10	532.95	101.10
74	Henry County Far. M. F. & L. Ins. Ass'n	4,441.29	27,031.94		4,000.00
75	Svea Mut. Prot. Fire Ins. Ass'n	364.08	734.40	32.46	277.02
76	Farmers Mut. Ins. Ass'n of Cresco	20,187.95	16,798.39	255.00	
77	Humboldt Mutual Ins. Ass'n	59,545.64	17,345.53	1,007.11	
78	Ida County Far. Mut. F. & L. Ins. Ass'n	h-45.41	16,638.80		
79	Patrons Mutual Ins. Ass'n	6,558.39	22,575.22	31.25	4,178.50
80	Farmers M. A. A. of Jackson & Clinton Co's.	23,404.15	33,139.78	80.00	7,961.74
81	Farmers Mutual Fire & Lightning Ins. Ass'n	6,582.42	31,715.54		18,055.79
82	Jefferson County Farmers Mut. Ins. Ass'n	2,627.52	9,814.68		2,000.00
83	Farmers Mutual Ins. Ass'n of Sharon	6,322.78	2,148.71	134.22	
84	Lincoln Mutual Ins. Ass'n	6,346.59	5,218.46		
85	Northwestern Mutual Fire Ins. Ass'n	8,300.58	11,462.89	108.76	2,100.00
87	Bohemian Farmers Mut. Ins. Ass'n	23.21	787.26		240.00
86	Swedish Mutual Ins. Ass'n	587.28	709.73	14.10	
88	Farmers Mut. Ins. Ass'n of Castle Grove	281.79	9,157.37		1,800.00
89	German Mutual Fire Ins. Ass'n	4,394.65	7,250.45		12.00
90	Farmers Pioneer Mut. Ins. Ass'n	15,646.14	16,479.81	245.00	
91	Prairie Farmers Mutual Ins. Ass'n	13.71	29,426.15	84.05	4,500.00
92	Kossuth County Mutual Fire Ins. Ass'n	15,114.55	31,501.24	842.73	
93	Lee County Far. Home Mut. Ins. Ass'n	27.30	7,257.61	42.18	150.00
94	Peoples Mutual Insurance Ass'n	3,206.11	5,409.28		
95	Bohemian Far. Mut. Ins. Ass'n	7,810.15	1,803.50		
96	Bohemian Mutual Ins. Ass'n	31,523.13	4,033.65	1,213.87	
97	Brown Twp. Insurance Ass'n	319.64	10,782.20	97.17	
98	Farmers Mutual Ins. Ass'n of Linn Twp.	557.96	9,950.03		1,000.00
99	Marion Mutual Ins. Ass'n	29.24	27.88		
100	West Side Mut. Fire Ins. Ass'n	13,745.63	17,725.94	679.65	
101	Farmers Mut. Fire Ins. Ass'n of Louisa Co.	1,611.34	13,796.11		13,500.00
102	Farmers Mut. F. & L. Ins. Ass'n of Lucas Co.	5,111.25	4,783.79	142.41	25.00
103	Farmers Mutual Fire Ins. Ass'n	18,954.16	11,009.75	406.64	
107	Marion County Mutual Ins. Ass'n	2,526.23	2,550.11		4,000.00
104	Iowa Valley Mut. Ins. Ass'n	5,508.67	10,452.13		3,000.00
105	Marshall County Far. Mut. Fire Ins. Ass'n	13,131.94	16,773.03		4,056.77
106	Far. Mut. Fire Ins. Ass'n of Mitchell Co.	6,279.76	20,283.92		
108	Ger. Far. M. F. Ins. Ass'n of Rock Twp.	3,123.67	130.13	92.00	
109	Far. Mut. Fire Ins. Ass'n of Monona Co.	673.37	5,018.98		

Total Income	Carried Forward	Net Losses Paid	Com- missions	Disbursements			Balance
				Salaries and Expenses of Officers, Directors and Employees	All Other	Total Disburse- ments	
5,759.40	5,759.40	4,235.37	100.00	150.00	378.00	4,863.37	896.03
5,020.35	37,650.63	286.60	468.75	600.00	167.41	1,522.76	36,127.87
2,332.60	10,613.08	66.00	276.00	410.00	153.37	905.37	9,707.71
10,024.30	24,399.97	3,638.61	809.40	1,623.35	14,833.59	20,924.95	3,475.02
5,989.81	10,817.68	5,664.45	158.16	574.00	130.10	6,526.71	4,290.97
6,434.98	22,155.29	8,826.18	270.00	751.50	3,174.27	13,021.05	9,133.34
1,861.65	2,157.95	1,716.35		52.85	39.85	1,809.05	348.91
13,059.84	15,166.67	7,232.40		1,460.65	649.43	9,342.48	5,824.19
12,834.76	13,483.43	715.25	1,191.88	974.60	2,868.41	5,750.14	7,733.29
28,139.76	53,046.22	22,354.59	691.00	300.00	727.48	25,073.07	27,973.15
h-146.75	7,791.84	6,559.60		747.70	476.21	7,783.51	8.33
19,242.41	33,002.04	12,031.99		1,216.00	895.68	14,143.67	18,858.37
13,613.77	32,370.97	7,069.10		2,142.50	1,804.89	11,016.49	21,354.48
1,401.39	3,006.03	1,217.64	131.00	28.00	1,607.49	1,398.54	1,398.54
7,063.92	15,688.40	5,232.55	576.00	837.11	326.94	6,972.00	8,715.80
23,278.76	35,665.22	19,121.76	526.50	615.65	6,143.48	26,406.79	9,258.43
23,420.02	24,282.80	9,392.88		859.79	6,611.12	16,863.79	7,419.01
7,915.34	13,076.51	10,530.59	465.00	1,250.00	816.51	13,062.10	14.41
19,123.88	33,825.39	15,787.01	1,600.67	1,354.50	877.05	19,619.23	14,206.16
12,474.78	12,586.08	7,942.80	1,118.59	350.00	3,124.47	12,535.86	50.22
29,409.15	51,867.98	14,453.41	2,380.28	1,438.35	1,657.83	19,929.81	31,938.11
31,031.94	35,473.23	17,475.62	136.27	2,359.93	12,183.43	32,155.27	3,317.98
1,043.88	1,407.96	228.87		437.78	426.42	1,008.01	314.89
17,053.39	37,241.34	10,709.22	559.00	1,086.86	557.58	12,912.66	24,328.68
13,352.64	77,898.28	15,729.97	992.00	1,484.60	220.97	18,427.54	59,470.74
16,638.80	16,503.39	7,620.98	1,211.92	924.00	759.45	10,516.35	6,077.04
26,784.97	33,343.36	10,542.97		4,096.51	6,806.97	21,446.45	11,896.91
40,881.50	64,285.65	39,114.12	1,720.50	1,829.20	9,128.01	42,791.83	21,493.82
49,771.33	56,353.75	24,553.01		1,300.00	18,136.21	43,989.22	12,364.53
11,814.68	14,442.20	7,448.96		690.05	2,267.08	10,406.09	4,036.11
2,282.93	8,605.71	1,981.67	198.50		122.43	2,302.60	6,303.11
5,218.46	11,565.05	3,080.73	275.48	459.70	248.81	4,073.72	7,491.33
13,671.65	21,972.23	10,266.63	698.00	696.00	4,246.93	15,902.56	6,069.67
1,027.26	1,050.47	302.05		107.50	247.15	656.70	393.77
723.83	1,311.11	324.00		69.16	41.80	434.96	876.15
10,967.37	11,239.16	5,588.40		829.00	2,470.00	8,887.40	2,351.76
7,263.45	11,058.10	8,552.17		1,876.17	515.60	10,943.94	714.16
16,724.81	32,370.95	15,365.79		971.45	608.22	16,945.46	15,425.49
34,010.20	34,023.91	25,969.72	1,392.75	1,247.69	5,357.42	33,967.58	56.33
22,343.97	47,458.52	8,935.07		2,245.80	855.27	12,036.14	35,422.38
7,449.79	7,477.15	1,646.95	408.00	709.00	2,811.11	5,575.06	1,902.09
5,409.28	6,615.39	2,391.97		936.40	228.05	3,556.42	3,058.97
1,803.50	9,613.65	7,351.29		864.28	220.68	8,436.23	1,177.42
5,247.52	36,770.65	2,898.43	438.25	429.00	3,988.26	32,782.39	5,981.58
10,879.37	11,199.01	1,925.60	294.00	225.00	2,772.83	5,217.43	
10,950.03	11,507.99	6,692.32	325.50	710.00	1,586.50	9,314.32	2,193.67
27.88	57.12			27.88	5.00	32.88	24.24
18,396.59	32,142.22	9,893.72	368.00	572.05	406.98	11,241.65	20,900.57
27,296.11	28,907.45	14,248.74		664.43	1,102.70	16,015.87	12,891.58
4,951.20	10,062.45	4,052.30		624.37	246.15	4,922.82	5,139.63
11,416.39	30,370.55	10,312.70	961.00	1,299.35	348.58	12,921.63	17,448.92
2,550.11	5,076.34	2,203.35	214.60		43.03	2,461.04	2,615.30
14,452.13	19,960.80	5,446.14	972.58	28.00	4,187.17	10,633.89	9,326.91
19,773.03	32,904.97	18,065.91		250.00	4,087.12	22,403.03	10,501.94
24,340.69	30,620.45	14,951.16		82.05	5,560.98	20,594.19	10,026.26
222.13	3,345.80	1,606.24		454.35	295.30	2,355.89	989.91
5,018.98	5,692.35	3,666.60	326.00	82.77	155.95	4,231.32	1,461.03

No.	Name of Association	Ledger Assets December 31, Previous Year	Income		
			Assessments and Fees	Interest and Rent	All Other
110	Villisca Mut. F. & L. Ins. Ass'n	92.55	5,314.11		
111	Far. Mut. Assess. F. & L. Ins. Ass'n	10,700.18	13,915.20	360.26	3,000.00
112	White Pigeon Mut. F. & L. Ins. Ass'n	11,092.67	16,411.72	272.00	34.00
113	Farmers Mutual Fire & Lightning Ins. Ass'n	3,522.59	11,403.46		
114	Farmers Mutual Fire & Lightning Ins. Ass'n	27,725.06	15,139.73	790.68	
115	Morton Farmers Mutual Ins. Ass'n	5,556.05	13,966.45		
116	Swedish Mut. Ins. Ass'n of S. W. Iowa	16,536.55	11,130.04	580.00	6,302.21
117	Farmers Mutual Insurance Ass'n	2,038.58	14,600.89	37.77	
118	Farmers Mutual Ins. Ass'n of Plymouth Co.	5,233.87	14,330.78		
119	Remsen Mutual Fire Insurance Ass'n	4,795.63	8,611.51	96.14	
120	Pocahontas Co. M. F. & L. Ins. Ass'n	16,519.20	27,737.20	366.70	
121	Farmers Mut. Fire Ins. Ass'n of Polk Co.	4,120.76	20,610.71	84.00	4,102.00
122	Swedish Mut. Ins. Ass'n of Polk Co.	8,123.95	1,253.31	502.88	
123	Grand Mutual Fire Ins. Ass'n	384.84	45.43		
124	Pottawattamie Co. Far. Mut. Fire Ins. Ass'n	104,803.12	68,453.74	2,031.22	122.34
125	Poweshiek Co. Far. Mut. Ins. Ass'n	31,573.30	24,002.33	796.60	20.00
126	Ringgold Mut. Fire Ins. Ass'n	712.87	4,925.71		5,300.00
127	Sac County Far. Mut. Fire Ins. Ass'n	11,355.61	23,683.87	735.99	11.38
128	American M. F. & T. Ins. Ass'n of Scott Co.	62,423.43	18,748.30	2,675.50	
129	Farmers Mut. Ins. Ass'n of Scott Co.	30,454.37	20,202.20	1,637.67	
130	Mutual Ins. Ass'n of Davenport	4,266.04	3,735.15	281.81	
131	Scott Co. Far. Mut. Ins. Ass'n	119.38	2,463.88	5.69	250.00
132	Walcott Mut. Fire Ins. Ass'n	27,906.50	767.72	1,111.16	
133	Danish Mutual Fire Ins. Ass'n	860.18	20,700.56	330.52	
134	Farmers Mut. Ins. Ass'n of Shelby Co.	20,668.06	14,996.62	608.57	
135	Westphalia Far. Mut. Ins. Ass'n	7,804.6	2,798.90	251.13	
136	Farmers Mutual Ins. Ass'n	14,249.8	31,437.02		5,000.00
137	German Farmers Mut. Ins. Ass'n	11,202.0	30,764.89	218.81	
138	Farmers Mut. F. & L. Ins. Ass'n	4,306.22	5,649.98		10.26
139	Farmers Mutual Fire Ins. Ass'n	17,706.75	5,654.21	317.22	
140	Feldberg Mutual Ins. Ass'n	756.17	7,810.43		3,100.00
141	Bohemian Mut. Ins. Ass'n of Tama Co.	5,516.01	5,590.56	161.72	
142	Far. Mut. Aid Ass'n of Tama Co.	3,488.94	16,568.13		1,600.00
143	Farmers Mut. Fire Ins. Ass'n of Tama Co.	538.10	13,968.97		
144	Far. Mut. F. & L. Ins. Ass'n of Taylor Co.	14,630.88	9,544.95	213.34	
145	Farmers Mut. Prot. Ass'n, So. Van Buren Co.	6,588.37	9,109.60		
146	Farmers Mut. Prot. Ass'n, Van Buren Co.	5,513.19	11,232.00		
147	Kirkville Mut. F. & L. Ins. Ass'n	548.24	3,822.59		3,400.00
148	Wapello Co. Mut. F. & L. Ins. Ass'n	359.78	4,205.65	30.60	
149	Warren Co. Farmers Mut. Ins. Ass'n	849.60	3,087.82		
150	Wayne Co. Mutual Ins. Ass'n	8,335.21	11,665.61	93.52	3.50
151	Far. Mut. Fire Ins. Ass'n of Webster Co.	526.85	49,356.42		
152	Scandinavian Mut. F. & L. Ins. Ass'n	29,231.49	7,697.68	1,046.70	
153	Farmers Mut. Ins. Ass'n of Washington Co.	34,934.38	34,694.78	1,553.59	2,500.00
154	Far. Mut. F. & L. Ins. Ass'n of Winnebago Co.	8,283.42	10,012.07		
155	Bohemian Mut. Prot. Ass'n	8,514.79	496.25	155.00	10.00
156	Far. Mut. F. & L. Ins. Ass'n of Winneshiek Co.	164.57	18,790.19		2,500.00
157	Norwegian Mut. Prot. Ass'n of Winneshiek Co.	9,435.85	16,529.76	50.00	6,000.00
158	Ger. Far. M. L. & T. Ins. Ass'n of Woodbury and Monona Counties	7,095.96	301.42		
159	Woodbury & Plymouth Co's Far. Mut. Fire Ins. Ass'n	16,674.92	11,351.54	282.73	12.50
160	Farmers Mut. Ins. Ass'n of Worth Co.	9,082.45	23,964.90		
161	Farmers Mut. Fire Ins. Ass'n of Wright Co.	7,260.28	9,528.53	1,540.00	
162	Germanville Mutual Fire Ass'n	1,731.40	4,268.94	23.64	24.56
Grand Total		\$ 1,446,810.43	\$ 1,989,148.34	\$ 34,194.25	\$ 278,588.87

*Red figure.

Total Income	Carried Forward	Net Losses Paid	Com-missions	Disbursements			Balance
				Salaries and Expenses of Officers, Directors and Employees	All Other	Total Disbursements	
8,914.11	9,006.66	2,025.05	116.50	771.50	5,864.16	8,777.21	229.45
14,275.46	24,975.64	6,581.72	265.05	1,491.35	375.30	8,713.42	16,262.22
16,707.74	27,800.41	8,852.27		996.19	588.48	10,436.94	17,363.47
11,403.46	14,926.05	3,370.50	538.44	724.80	332.11	4,965.85	9,960.20
15,930.41	43,655.47	7,711.75	1,859.14	1,202.70	842.54	11,616.13	32,039.34
20,228.66	25,784.71	10,561.83		1,114.40	8,904.87	20,581.10	5,203.61
11,716.04	28,252.59	6,345.89		3,144.51	303.21	9,793.61	18,458.98
14,638.66	16,677.24	9,799.63		1,475.65	3,243.92	14,519.20	2,158.04
14,330.78	19,564.65	6,309.14		266.70	153.43	6,729.27	12,835.38
8,707.65	13,508.28	4,886.47	170.54	390.00	144.75	5,591.76	7,911.82
28,103.90	44,623.10	15,713.58	751.00	2,007.90	3,694.39	22,166.87	22,456.23
24,796.71	28,917.47	9,874.81	1,405.14	1,362.96	5,285.17	17,928.08	10,969.39
1,756.19	9,880.14	44.15		549.00	209.50	802.65	9,077.49
45.43	339.41		44.91		7.80	52.71	286.70
71,507.20	176,310.32	69,331.31	8,609.70	5,779.10	3,002.00	86,722.11	89,588.21
24,815.93	56,392.23	7,656.55	200.00	3,776.50	2,609.98	14,333.03	42,059.20
10,125.71	10,839.58	5,393.09	514.00	108.50	4,465.29	10,480.88	358.70
24,431.84	35,787.45	5,499.38	2,064.16	1,895.86	2,952.27	12,411.67	23,375.78
21,423.86	83,847.29	14,616.66		1,255.00	1,026.85	16,898.51	66,948.78
21,899.87	52,354.24	8,601.47		2,130.18	2,520.39	13,252.04	39,102.20
4,016.96	8,283.90	1,353.44		900.00	56.75	2,310.19	5,973.71
2,719.57	2,838.95	229.34	71.00	51.00	743.18	1,094.52	1,744.43
1,878.88	29,785.38	1,901.10	61.40	1,250.00	305.42	3,517.92	26,267.46
21,040.08	21,900.26	11,039.30		2,028.90	3,906.33	16,974.53	4,925.73
15,605.19	36,273.79	19,280.50	41.00	1,548.75	395.93	21,266.18	15,007.61
3,050.09	10,854.73	142.00	151.75	863.00	346.32	1,503.07	9,351.66
36,437.03	50,686.89	21,559.67	1,900.05	2,811.90	6,055.44	32,327.06	18,359.83
30,983.70	42,275.72	21,101.25	1,574.62	1,500.00	1,169.79	25,345.66	16,930.06
5,669.24	9,975.47	3,420.42	414.28	813.22	225.71	4,873.63	5,101.84
5,971.43	23,678.18	4,310.69	1,816.55	1,437.80	516.57	8,081.61	15,596.57
10,910.43	11,666.60	6,289.40	250.25	379.40	3,384.29	10,303.34	1,363.26
5,752.28	11,268.29	2,414.25	235.50	669.20	269.95	3,588.90	7,679.39
18,178.09	21,667.03	19,094.56	1,490.15	610.85	428.56	21,624.12	42.91
13,968.97	14,507.07	11,203.12		900.00	2,201.22	14,304.34	202.73
9,758.29	24,389.17	5,939.67	1,244.92	670.00	1,076.76	8,931.35	15,457.82
9,109.60	15,697.97	10,207.54		510.43	108.30	10,826.27	4,871.70
11,232.00	16,745.19	5,231.67		625.00	3,135.50	8,992.17	7,753.02
7,223.50	7,771.83	3,730.56		118.00	3,687.66	7,536.22	235.61
4,236.25	4,596.03	2,864.47		580.29	86.54	3,531.30	1,064.73
3,087.82	3,937.42	2,983.50		546.95	205.15	3,735.60	201.82
11,762.63	20,097.84	7,053.93	864.46	864.54	661.98	9,444.91	10,652.93
49,356.42	49,883.27	26,781.11	4,283.76	3,220.48	9,919.18	44,204.53	5,678.74
8,744.38	37,975.87	3,449.64	982.82	1,072.60	164.50	5,669.56	32,306.31
38,748.37	73,682.75	39,214.84	1,882.12	1,904.96	3,886.48	46,388.40	27,294.35
10,012.07	18,295.49	13,315.07	600.36	1,008.80	412.65	15,336.88	2,958.61
661.25	9,176.04	1,415.16		751.42	418.91	2,585.49	6,590.55
21,290.19	21,454.76	17,939.51		100.00	3,047.15	21,086.66	368.10
22,579.76	32,015.61	17,739.77		1,826.25	6,300.25	25,866.27	6,149.34
301.42	7,397.38	1,713.08		242.53	200.00	2,155.67	5,241.71
11,646.77	28,321.69	7,875.35	881.48	832.20	661.85	10,250.88	18,070.81
23,964.90	33,047.35	18,688.31	1,975.10	1,580.10	679.04	22,922.55	10,124.80
11,068.53	18,328.81	1,355.81	1,176.21	1,684.00	2,302.02	6,518.04	11,810.77
4,327.14	6,058.54	1,599.15		632.22	110.03	2,341.40	3,717.14
\$ 2,311,931.46	\$ 3,758,741.89	\$ 1,438,628.40	\$ 78,073.48	\$ 160,715.01	\$ 390,789.37	\$ 2,068,206.26	\$ 1,690,535.63

TABLE 46—COUNTY MUTUAL INSURANCE ASSOCIATIONS

No.	Name of Association	Assets			
		Real Estate	Mortgage Loans, Bonds and Stocks	Cash in Office and Banks	All Other Ledger Assets
1	Adair County Mutual Insurance Ass'n		\$ 5,000.00	\$ 13,852.67	
2	Greeley Mutual Fire Insurance Ass'n			4,520.00	
3	Farmers Mutual Insurance Ass'n			2,954.94	
4	Ger. Far. Mut. Ins. Ass'n of Allamakee Co.			9,992.85	
5	Allamakee Co. Scandinavian M. P. Ass'n			1,868.79	
6	Appanoose County Farmers Mut. Ins. Ass'n			2,664.15	
7	Eden Mutual Insurance Ass'n			11,482.19	
8	Lenox Mutual Fire and Lightning Ins. Ass'n			1,828.05	
9	Iowa Twp. Mut. Fire Ins. Ass'n of Benton Co.			11,741.16	
10	Vinton Mutual Insurance Ass'n			1,353.99	
11	Danish Mutual Insurance Ass'n			291.69	
12	Farmers Mut. Fire Ins. Ass'n of B. H. County			13,533.55	
13	Farmers Mut. Ins. Ass'n of Boone County			1,435.14	
14	Swedish Mut. Ins. Ass'n, Boone County and Adjoining Counties			16,910.88	549.73
15	Bremner County Mut. F. & L. Ins. Ass'n			3,305.80	
16	First German M. F. L. & S. L. A. of Maxfield			16,504.16	
17	Ger. M. F. L. & W. Assess. Ass'n of the Farmers of Maxfield and Vicinity			5,328.51	
18	Farmers Mutual Insurance Ass'n			27,629.81	
19	Farmers Mutual Fire and Lightning Ins. Ass'n			33,281.53	
20	Butler Co. Farmers Mut. F. & L. Ins. Ass'n			1,954.08	
21	Farmers Mutual Fire Ins. Ass'n, Calhoun Co.			7,006.59	
22	German Mutual Insurance Ass'n			14,544.33	
23	Farmers Mutual Fire & Lightning Ins. Ass'n			2,989.76	
24	Farmers Mutual Ins. Ass'n of Roselle			222.51	
25	Home Mut. Ins. Ass'n, Carroll County			850.87	
26					
27	Mt. Carmel Mutual Protective Ass'n				
28	Cass County Far. Mut. Fire Ins. Ass'n			11,831.26	
29	Victoria Twp. Far. Mut. Ins. Ass'n			870.53	
30	Noble Twp. Mutual Protective Ass'n			1,305.08	
31	Springdale Mutual Fire Ins. Ass'n			727.23	
32	Farmers Mut. Ins. Ass'n, Cerro Gordo County			32,177.42	
33	Maple Valley Mut. Ins. Ass'n			4,246.73	
34	Western Cherokee M. F. & L. Ins. Ass'n			22,237.78	
35	Far. M. F. & L. Ins. Ass'n of Chickasaw Co.			8,032.03	
36	Farmers M. F. & L. Ass'n, Clay County			9,298.27	
37	Communia Far. Mut. F. & L. Ins. Ass'n			1,053.63	
38	Farmers Mut. F. & L. Ins. Ass'n			1,110.13	
39	Farmers Mut. Ins. Ass'n of Garnaville			3,849.96	
40	Farmers Mut. F. & L. Ins. Ass'n, Clinton, Jackson and Scott Counties			11,577.59	
41	Farmers Mut. Ins. Ass'n, Clinton and Adjoining Counties			9,671.24	
42	Clinton Mutual Plate Glass Ass'n		\$ 9,995.00	3,736.40	333.05
43	American Mut. F. & L. Ins. Ass'n			1,621.65	
44	American Mut. Ins. Ass'n of Clinton and Adjoining Counties			4,392.04	
45	Farmers Mut. Ins. Ass'n of Kiron, Iowa			85.52	
46	Mut. F. L. T. & W. Ins. Ass'n of German Farmers of Crawford and Ida Counties			23,783.96	
47	Farmers Mut. Fire & Lightning Ins. Ass'n			1,106.27	
48	Patrons Mut. Fire Ins. Ass'n			1,281.88	
49	Farmers Mut. F. & L. Ins. Ass'n of Del. Co.			3,899.57	
50	Des Moines Co. Far. Mut. Fire Ins. Ass'n			3,877.70	
51	German Catholic Mut. Fire Ins. Ass'n			9,405.24	
52	German Mutual Fire Ins. Ass'n			896.03	
53	Mutual German Protestant Fire Ins. Ass'n		34,678.04	1,449.83	
54	Swedish M. F. I. A. of Des Moines County			9,707.71	

ASSETS AND LIABILITIES DECEMBER 31, 1927

Assets				Liabilities			
Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Net Unpaid Claims	All Other Liabilities	Total Liabilities	Surplus
\$ 15,852.67	\$ 1,844.54	\$ 20,697.21	\$ 20,697.21		\$ 350.00	\$ 350.00	\$ 20,347.21
4,520.00	164.07	4,684.16	4,520.00				4,520.00
2,954.94		2,954.94	2,954.94	1,000.00		1,000.00	3,954.94
9,992.85	230.82	10,223.67	10,153.67	2,000.00		2,000.00	8,153.67
1,868.79	150.74	2,019.53	1,868.79				1,868.79
2,664.15	550.00	3,214.15	3,044.15	25.00		25.00	3,019.15
11,482.19	200.00	11,682.19	11,482.19				11,482.19
1,828.05		1,828.05	1,828.05				1,828.05
11,741.16		11,741.16	11,741.16				11,741.16
1,353.99		1,353.99	1,353.99				1,353.99
291.69		291.69	291.69		2,000.00	2,000.00	1,708.31
13,533.55		13,533.55	13,533.55				13,533.55
1,435.14	1,793.98	3,229.12	2,729.12	2,000.00		2,000.00	729.12
16,910.88	1,820.35	19,280.95	18,326.48	2.25	863.87	866.12	17,460.36
3,305.80	2,875.00	6,180.80	6,180.80				6,180.80
16,504.16	2,549.39	19,053.55	18,805.55	2,345.95		2,345.95	16,459.60
5,328.51		5,328.51	5,328.51				5,328.51
27,629.81	1,371.70	29,001.51	28,442.06				28,442.06
33,281.53	6,152.60	39,434.13	39,084.13				39,084.13
1,954.08		1,954.08	1,954.08		15,150.00	15,150.00	13,195.92
7,006.59	1,091.37	8,097.96	7,995.96	25.00		25.00	7,970.96
14,544.33	148.39	14,692.72	14,544.33				14,544.33
2,989.76	151.60	3,141.36	2,989.76		95.40	95.40	2,894.36
222.51	650.00	872.51	222.51		1,500.00	1,500.00	1,277.49
850.87		850.87	850.87				850.87
					1,205.21	1,205.21	1,205.21
11,831.26	807.00	12,638.26	12,613.26				12,613.26
870.53		870.53	870.53				870.53
1,305.08		1,305.08	1,305.08				1,305.08
727.23	1,070.91	1,798.14	1,584.74		3,260.00	3,260.00	1,675.26
32,177.42	1,400.00	33,577.42	32,177.42				32,177.42
4,246.73		4,246.73	4,246.73				4,246.73
22,237.78	500.00	22,737.78	22,237.78				22,237.78
8,032.03	4,300.00	12,332.03	11,232.03				11,232.03
9,298.27	2,376.40	11,674.67	9,298.27	1,500.00		1,500.00	7,798.27
1,053.63	253.77	1,307.40	1,053.63				1,053.63
1,110.13	364.20	1,474.33	1,110.13	27.75	17,918.66	17,946.41	16,836.28
3,849.96	400.00	4,249.96	3,849.96				3,849.96
11,577.59	5,488.29	17,065.88	17,065.88				17,065.88
9,671.24		9,671.24	9,671.24				9,671.24
14,084.45		14,084.45	14,084.45				14,084.45
1,621.65		1,621.65	1,621.65				1,621.65
4,392.04		4,392.04	4,392.04				4,392.04
85.52	1,493.47	1,578.99	85.52	65.00	7,712.00	7,777.00	7,691.48
23,783.96	388.46	24,172.42	23,783.96				23,783.96
1,106.27	2,496.78	3,603.05	1,106.27	400.00		400.00	706.27
1,281.88	100.00	1,381.88	1,281.88				1,281.88
3,899.57	645.49	4,545.06	3,899.57				3,899.57
3,877.70	160.00	4,037.70	3,877.70				3,877.70
9,405.24	87.75	9,492.99	9,405.24				9,405.24
896.03	231.50	1,127.53	896.03				896.03
36,127.87	882.76	37,010.63	36,925.63	250.00		250.00	36,675.63
9,707.71	391.16	10,098.87	9,707.71				9,707.71

No.	Name of Association	Assets			
		Real Estate	Mortgage Loans, Bonds and Stocks	Cash in Office and Banks	All Other Ledger Assets
55	Dickinson County Farmers Mut. Ins. Ass'n			3,475.02	
56	Cascade Farmers M. F. & L. Ass'n			4,290.97	
57	Dubuque County Far. Mut. Ins. Ass'n			9,133.34	
58	Lore Far. Mut. Fire Ins. Ass'n			348.91	
60	New Vienna Mut. Fire Ins. Ass'n			5,824.19	
61	Farmers Mut. F. & L. Ins. Ass'n			7,733.29	
62	Farmers Mut. F. & L. Ins. Ass'n			27,973.15	
63	German Mut. F. & L. Ins. Ass'n			8.33	
64	Floyd County Far. Mut. Fire Ins. Ass'n			18,858.37	
65	Franklin County Far. M. F. & L. Ins. Ass'n		20,000.00	1,354.48	
66	Farmers Mut. F. & L. Ins. Ass'n			1,398.54	
67	Farmers Mut. F. & L. Ins. Ass'n			8,715.80	
68	Farmers M. F. & L. Ins. Ass'n of Grundy Co.			9,258.43	
69	Farmers Mut. F. A. of Guthrie & Adair Co's.			7,419.01	
70	Farmers Mut. F. & L. Ins. Ass'n			14.41	
71	Farmers Mut. Ins. Ass'n of Hardin and Franklin Counties			14,206.16	
72	Hardin County Mutual Ins. Ass'n			50.22	
73	Harrison County Far. M. F. & L. Ins. Ass'n	\$ 4,936.77	12,291.95	14,709.39	
74	Henry County Far. M. F. & L. Ins. Ass'n			3,317.98	
75	Svea Mut. Prot. Fire Ins. Ass'n			314.89	
76	Farmers Mut. Ins. Ass'n of Cresco		6,000.00	18,328.68	
77	Humboldt Mutual Ins. Ass'n			59,470.74	
78	Ida County Far. Mut. F. & L. Ins. Ass'n			6,077.04	
79	Patrons Mutual Ins. Ass'n			11,896.91	
80	Farmers M. A. A. of Jackson & Clinton Co's.	4,000.00		17,493.82	
81	Farmers Mutual Fire & Lightning Ins. Ass'n			12,364.53	
82	Jefferson County Farmers Mut. Ins. Ass'n			4,036.11	
83	Farmers Mutual Ins. Ass'n of Sharon			6,303.11	
84	Lincoln Mutual Ins. Ass'n			7,491.33	
85	Northwestern Mutual Fire Ins. Ass'n			6,069.67	
86	Swedish Mutual Ins. Ass'n			876.15	
87	Bohemian Farmers Mut. Ins. Ass'n			393.77	
88	Farmers Mut. Ins. Ass'n of Castle Grove			2,351.76	
89	German Mutual Fire Ins. Ass'n			714.16	
90	Farmers Pioneer Mut. Ins. Ass'n			15,425.49	
91	Prairie Farmers Mutual Ins. Ass'n			56.33	
92	Kossuth County Mutual Fire Ins. Ass'n			35,422.38	
93	Lee County Far. Home Mut. Ins. Ass'n			1,902.09	
94	Peoples Mutual Insurance Ass'n			3,058.97	
95	Bohemian Far. Mut. Ins. Ass'n			1,177.42	
96	Bohemian Mutual Ins. Ass'n		7,500.00	25,282.39	
97	Brown Twp. Insurance Ass'n			5,981.58	
98	Farmers Mutual Ins. Ass'n of Linn Twp.			2,193.67	
99	Marion Mutual Ins. Ass'n			24.24	
100	West Side Mut. Fire Ins. Ass'n			20,900.57	
101	Farmers Mut. Fire Ins. Ass'n of Louisa Co.			12,891.58	
102	Farmers Mut. F. & L. Ins. Ass'n of Lucas Co.		500.00	4,639.63	
103	Farmers Mutual Fire Ins. Ass'n			17,448.92	
107	Marion County Mutual Ins. Ass'n			2,615.30	
104	Iowa Valley Mut. Ins. Ass'n			9,326.91	
105	Marshall County Far. Mut. Fire Ins. Ass'n			10,501.94	
106	Far. Mut. Fire Ins. Ass'n of Mitchell Co.			10,026.26	
108	Ger. Far. M. F. Ins. Ass'n of Rock Twp.			989.91	
109	Far. Mut. Fire Ins. Ass'n of Monona Co.			1,461.03	
110	Villisca Mut. F. & L. Ins. Ass'n			189.84	
111	Far. Mut. Assess. F. & L. Ins. Ass'n			16,262.22	
112	White Pidgeon Mut. F. & L. Ins. Ass'n			17,363.47	

				Liabilities			
Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Net Unpaid Claims	All Other Liabilities	Total Liabilities	Surplus
3,475.02		3,475.02	3,475.02				3,475.02
4,290.97	404.85	4,695.82	4,290.97	77.50		77.50	4,213.47
9,133.34	760.00	9,893.34	9,133.34	2,125.00		2,125.00	7,008.34
348.91		348.91	348.91				348.91
5,824.19		5,824.19	5,824.19				5,824.19
7,733.29	65.00	7,798.29	7,733.29				7,733.29
27,973.15	300.00	28,273.15	27,973.15	500.00		500.00	27,473.15
8.33	255.00	263.33	8.33	200.00	355.00	555.00	18,546.67
18,858.37	400.00	19,258.37	18,858.37				18,858.37
1,354.48	1,300.00	22,654.48	21,354.48				21,354.48
1,398.54	572.29	1,970.83	1,919.69				1,919.69
8,715.80	1,400.68	10,116.48	9,691.48				9,691.48
9,258.43	220.40	9,478.83	9,258.43				9,258.43
7,419.01	836.00	8,255.01	7,419.01				7,419.01
14.41	470.00	484.41	14.41				14.41
14,206.16	4,551.31	18,757.47	14,206.16	75.00		75.00	14,131.16
50.22	80.00	130.22	50.22	1,300.00	6,410.00	7,710.00	13,421.78
14,709.39	2,780.22	34,718.33	31,938.11	800.00		800.00	31,138.11
3,317.98	1,751.19	5,069.17	4,111.17	1,500.00	10,000.00	11,500.00	13,638.83
314.89		314.89	314.89		1,008.44	1,008.44	1,008.55
18,328.68	833.03	25,161.71	24,328.68				24,328.68
59,470.74		59,470.74	59,470.74	1,200.00		1,200.00	58,270.74
6,077.04	650.00	6,727.04	6,077.04	150.00		150.00	5,927.04
11,896.91		11,896.91	11,896.91	1,493.55	38.18	1,531.73	10,365.18
17,493.82	6,500.00	27,993.82	21,493.82				21,493.82
12,364.53	1,934.60	14,299.13	12,364.53				12,364.53
4,036.11	175.00	4,211.11	4,036.11				4,036.11
6,303.11	229.70	6,532.81	6,303.11				6,303.11
7,491.33	322.69	7,814.02	7,814.02		44.25	44.25	7,769.77
6,069.67	1,340.83	7,410.50	7,410.50	50.00		50.00	7,360.50
876.15	62.00	938.77	393.77	35.00	25.00	60.00	333.77
393.77		876.15	876.15				876.15
2,351.76	230.00	2,581.76	2,351.76				2,351.76
714.16	379.27	1,093.43	714.16				714.16
15,425.49	1,219.84	16,645.33	15,425.49				15,425.49
56.33	30,897.40	30,953.73	30,348.33		4,570.46	4,570.46	25,777.87
35,422.38		35,422.38	5,207.18				5,207.18
1,902.09	150.00	2,052.09	1,902.09				1,902.09
3,058.97	300.00	3,358.97	3,058.97				3,058.97
1,177.42	365.00	1,542.42	1,177.42				1,177.42
25,282.39	150.00	32,932.39	32,782.39				32,782.39
5,981.58	230.00	6,211.58	5,981.58				5,981.58
2,193.67	125.00	2,318.67	2,193.67				2,193.67
24.24	40.00	64.24	24.24				24.24
20,900.57	180.00	21,080.57	20,900.57				20,900.57
12,891.58	3,675.69	16,567.27	16,287.27		14,030.00	14,030.00	2,257.27
5,139.63		5,139.63	5,139.63	800.00		800.00	4,339.63
17,448.92	994.10	18,443.02	17,448.92				17,448.92
2,615.30	206.85	2,822.15	2,615.30				2,615.30
9,326.91		9,326.91	9,326.91	96.08		96.08	9,230.83
10,501.94		10,501.94	10,501.94	2,450.00		2,450.00	8,051.94
10,026.26	774.62	10,800.88	10,026.26	1,500.00	234.28	1,734.28	8,291.98
989.91	60.00	1,049.91	989.91				989.91
1,461.03	60.00	1,521.03	1,461.03				1,461.03
189.84	1,060.41	1,249.86	993.17				993.17
16,262.22	3,025.00	19,287.22	18,862.22				18,862.22
17,363.47	125.59	17,489.06	17,363.47	83.35		83.35	17,285.12

No.	Name of Association	Assets			
		Real Estate	Mortgage Loans, Bonds and Stocks	Cash in Office and Banks	All Other Ledger Assets
113	Farmers Mutual Fire & Lightning Ins. Ass'n			9,960.20	
114	Farmers Mutual Fire & Lightning Ins. Ass'n		6,000.00	26,039.34	
115	Morton Farmers Mutual Ins. Ass'n			5,203.61	
116	Swedish Mut. Ins. Ass'n of S. W. Iowa			18,458.98	
117	Farmers Mutual Insurance Ass'n			2,158.04	
118	Farmers Mutual Ins. Ass'n of Plymouth Co.			12,835.38	
152	Remsen Mutual Fire Insurance Ass'n			7,869.52	42.90
119	Pocahontas Co. M. F. & L. Ins. Ass'n			22,456.23	
120	Farmers Mut. Fire Ins. Ass'n of Polk Co.			10,989.39	
121	Swedish Mut. Ins. Ass'n of Polk Co.			9,077.49	
164	Grand Mutual Fire Ins. Ass'n			286.70	
122	Pottawattamie Co. Far. Mut. Fire Ins. Ass'n			89,588.21	
123	Poweshiek Co. Far. Mut. Ins. Ass'n			42,059.20	
124	Ringgold Mut. Fire Ins. Ass'n			358.70	
125	Sac County Far. Mut. Fire Ins. Ass'n		19,000.00	4,375.78	
126	American M. F. & T Ins. Ass'n of Scott Co.		57,200.00	9,748.78	
127	Farmers Mut. Ins. Ass'n of Scott Co.		10,500.00	28,602.20	
128	Mutual Ins. Ass'n of Davenport			5,973.71	
129	Scott Co. Far. Mut. Ins. Ass'n			1,744.43	
130	Walcott Mut. Fire Ins. Ass'n		3,000.00	23,267.46	
131	Danish Mutual Fire Ins. Ass'n			4,925.73	
132	Farmers Mut. Ins. Ass'n of Shelby Co.			15,007.61	
133	Westphalia Far. Mut. Ins. Ass'n			9,351.66	
134	Farmers Mutual Ins. Ass'n			18,359.83	
135	German Farmers Mut. Ins. Ass'n			16,930.06	
136	Farmers Mut. F. & L. Ins. Ass'n			3,101.84	2,900.00
137	Farmers Mutual Fire Ins. Ass'n			15,596.57	
138	Fleldberg Mutual Ins. Ass'n			1,363.26	
139	Bohemian Mut. Ins. Ass'n of Tama Co.			7,679.39	
140	Far. Mut. Aid Ass'n of Tama Co.			42.91	
141	Farmers Mut. Fire Ins. Ass'n of Tama Co.			202.73	
142	Far. Mut. F. & L. Ins. Ass'n of Taylor Co.	3,300.00		12,157.82	
143	Farmers Mut. Prot. Ass'n, So. Van Buren Co.			4,871.70	
144	Farmers Mut. Prot. Ass'n, Van Buren Co.			7,753.02	
145	Kirkville Mut. F. & L. Ins. Ass'n			235.61	
146	Wapello Co. Mut. F. & L. Ins. Ass'n			1,064.73	
147	Warren Co. Farmers Mut. Ins. Ass'n			201.82	
148	Wayne Co. Mutual Ins. Ass'n			10,652.93	
149	Far. Mut. Fire Ins. Ass'n of Webster Co.			5,678.74	25.00
150	Scandinavian Mut. F. & L. Ins. Ass'n			32,306.31	
151	Farmers Mut. Ins. Ass'n of Washington Co.			27,294.35	
153	Far. Mut. F. & L. Ins. Ass'n of Winnebago Co.			2,958.61	
154	Bohemian Mut. Prot. Ass'n			6,590.55	
155	Far. Mut. F. & L. Ins. Ass'n of Winneshiek Co.			368.10	
157	Norwegian Mut. Prot. Ass'n of Winneshiek Co.			6,149.34	
158	Ger. Far. M. L. & T. Ins. Ass'n of Woodbury and Monona Counties			5,241.71	
159	Woodbury & Plymouth Co's Far. Mut. Fire Ins. Ass'n			17,670.81	400.00
160	Farmers Mut. Ins. Ass'n of Worth Co.			9,913.19	211.41
161	Farmers Mut. Fire Ins. Ass'n of Wright Co.			11,810.77	
163	Germanville Mutual Fire Ass'n			3,717.14	
Grand Total		\$ 12,236.77	\$ 191,664.99	\$ 1,482,812.86	\$ 3,801.63

Red figure.

				Liabilities			
Total Ledger Assets	Non-Ledger Assets	Gross Assets	Total Admitted Assets	Net Unpaid Claims	All Other Liabilities	Total Liabilities	Surplus
9,960.20	1,774.28	11,734.48	11,634.48				11,634.48
32,039.34		32,039.34	32,039.34				32,039.34
5,203.61		5,203.61	5,203.61				5,203.61
18,458.98	191.04	18,650.02	18,650.02				18,650.02
2,158.04		2,158.04	2,158.04				2,158.04
12,835.38		12,835.38	12,835.38				12,835.38
7,911.52		7,911.52	7,874.62		21.00	21.00	7,853.62
22,456.23	250.00	22,706.23	22,456.23				22,456.23
10,989.39	967.00	11,956.39	10,989.39	3,000.00		3,000.00	7,989.39
9,077.49		9,077.49	9,077.49				9,077.49
286.70	100.00	386.70	286.70				286.70
89,588.21	3,470.87	93,059.08	89,588.21	695.20	46.75	741.95	88,846.26
42,059.20		42,059.20	42,059.20				42,059.20
358.70	847.15	1,205.85	358.70		1,200.00	1,200.00	841.30
23,375.78	1,325.46	24,701.24	24,001.24				24,001.24
66,948.78		66,948.78	66,948.78		58,620.00	58,620.00	8,328.78
29,102.20	1,068.32	30,170.52	30,102.20	2,775.91	26,986.20	29,762.11	9,340.09
5,973.71		5,973.71	5,973.71				5,973.71
1,744.43		1,744.43	1,744.43				1,744.43
26,267.46		26,267.46	26,267.46				26,267.46
4,925.73	260.00	5,185.73	4,925.73	1,265.00		1,265.00	3,660.73
15,007.61	1,593.45	16,601.06	15,907.61				15,907.61
9,351.66	315.10	9,666.76	9,351.66				9,351.66
18,359.83		18,359.83	18,359.83				18,359.83
16,930.06		16,930.06	16,930.06				16,930.06
5,101.84	1,287.44	6,389.28	5,101.84				5,101.84
15,596.57		15,596.57	15,596.57				15,596.57
1,363.26	85.00	1,448.26	1,363.26				1,363.26
7,679.39	415.88	8,095.27	7,895.27				7,895.27
42.91	150.00	192.91	42.91		1,100.00	1,100.00	1,057.09
202.73	94.50	297.23	202.73				202.73
15,457.82	900.00	16,357.82	15,457.82				15,457.82
4,871.70		4,871.70	4,871.70				4,871.70
7,753.02		7,753.02	7,753.02				7,753.02
235.61		235.61	235.61				235.61
1,064.73		1,064.73	1,064.73				1,064.73
201.82		201.82	201.82				201.82
10,652.93	1,939.16	12,592.09	10,652.93	225.00		225.00	10,427.93
5,678.74	1,500.00	7,178.74	5,678.74				5,678.74
32,306.31		32,306.31	32,306.31				32,306.31
27,294.35	1,957.02	29,251.37	27,294.35	2,000.00		2,000.00	25,294.35
2,958.61	200.00	3,158.61	88.31	10.00	11.46	21.46	66.85
6,590.55		6,590.55	6,590.55				6,590.55
368.10	775.00	1,143.10	368.10	3,000.00	2,575.00	5,575.00	5,206.90
6,149.34		6,149.34	6,149.34				6,149.34
5,241.71	200.00	5,441.71	5,241.71				5,241.71
18,070.81	400.00	18,470.81	18,070.81	100.00		100.00	17,970.81
10,124.80	3,000.00	13,124.80	12,624.80	3,510.00	18.93	3,528.93	9,095.87
11,810.77	603.00	12,413.77	11,810.77				11,810.77
3,717.14	248.62	3,965.76	3,865.76				3,865.76
\$ 1,690,535.63	\$ 143,974.34	\$ 1,834,509.97	\$ 1,733,124.76	\$ 40,657.54	\$ 177,350.09	\$ 218,007.63	\$ 1,515,117.13

DRUGGISTS' MUTUAL FIRE INSURANCE CO. OF IOWA

Located at Algona, Iowa

Incorporated 1909

R. W. Harvey, President

Commenced Business 1909

Al Falkenhainer, Secretary

Amount of ledger assets December 31, of previous year \$ 185,452.70

Extended at \$ 185,452.70

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 321,414.75	\$ 44,317.31	\$ 103,536.79
Tornado, windstorm and cyclone.....	9,562.99	682.25	1,591.82
Totals	\$ 330,977.74	\$ 44,999.56	\$ 105,128.61
		Total	Net
		Deductions	Premiums
Fire		\$ 147,854.10	\$ 173,560.65
Tornado, windstorm and cyclone.....		2,274.07	7,238.92
Totals		\$ 150,128.17	\$ 180,849.57
Total net premiums.....			180,849.57
Interest on mortgage loans.....		3,054.73	
Collateral loans.....		998.75	
Bonds and dividends on stocks.....		2,730.07	
Deposits, trust companies or banks.....		1,195.20	
Rents		2,565.00	
Total Interest and Rents.....			\$ 10,543.75
Profit on sale or maturity of ledger assets.....			184.57
Total Income			191,577.89
Total			\$ 377,030.59

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Net Amount Paid Policy- holders for Losses
Fire	\$ 79,827.35	\$ 22,123.45	\$ 57,703.90
Totals	\$ 79,827.35	\$ 22,123.45	\$ 57,703.90
Loss adjustment expenses.....			1,129.99
Agents' compensation.....			6,219.28
Field supervisory expenses:			
Salaries of field men.....		\$ 8,662.75	
Executive-traveling expenses of others than field men.....		602.84	
Total field supervisory expenses.....			9,265.59
Salaries and fees—directors, officers and clerks.....			17,798.14
Rents			1,975.00
Furniture and fixtures, including rent of and repairs to same.....			414.02
Inspections and surveys, including underwriters' boards and tariff associations.....			2,641.69
Taxes, licenses and fees:			
State, county and municipal.....	\$ 1,758.00		
Fire department.....	49.00		
All other taxes, licenses and fees (except on real estate).....		456.00	2,263.00
Postage, telegraph and telephone, exchange and express.....			1,426.29
Advertising and subscriptions, \$879.32; printing and stationery, \$1,013.17.....			1,892.49
Miscellaneous, itemized: Insurance.....			14.66
Investment expense.....			34.70
Light, water			182.03
Total			231.39
Advance to surplus.....			1,000.00
Interest on advance to surplus.....			1,090.00
Real estate expenses:			
Repairs and expenses.....	\$ 676.67		
Taxes	251.25		
Total			927.92

Paid policyholders for dividends.....	64,608.45
Loss on sale or maturity of ledger assets.....	78.00
Total Disbursements	170,665.06
Balance	\$ 206,365.53

LEDGER ASSETS

Book value of real estate.....	\$ 29,325.64
Mortgage loans on real estate.....	70,607.88
Loans secured by pledge of bonds, stocks or other collateral.....	14,250.00
Book value of bonds, \$50,365.99; and stocks, \$6,447.09.....	56,813.08
Deposits in trust companies and banks not on interest.....	8,986.49
Deposits in trust companies and banks on interest.....	15,000.00
Agents' balances representing business written subsequent to Oct. 1, 1927.....	21,986.49
Agents' balances representing business written prior to Oct. 1, 1927.....	13,164.38
	218.06
Ledger Assets, as Per Balance.....	\$ 206,365.53

NON-LEDGER ASSETS

Interest due and accrued on mortgages.....	\$ 2,354.97
Bonds not in default.....	1,200.04
Collateral loans	677.08
Other assets	52.51
Total	\$ 4,284.60
Market value of real estate over book value.....	674.36
Market value of bonds and stocks over book value.....	3,827.37
Gross Assets	\$ 215,151.86

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1927.....	\$ 218.06
Total Admitted Assets.....	\$ 214,933.80

LIABILITIES

Losses and Claims	Reported or in Process of Adjustment	Deduct Reinsurance	Net Unpaid Claims
Fire	\$ 15,469.51	\$ 4,670.84	\$ 10,798.67
Totals	\$ 15,469.51	\$ 4,670.84	\$ 10,798.67
Estimated expense of investigation and adjustment of losses.....			215.00
Unearned premiums on fire risks.....		\$ 80,306.74	
Unearned premiums on other than fire risks.....		3,464.33	83,861.07
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued.....			250.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement.....			1,800.00
Total amount of all liabilities except capital.....		\$ 118,069.06	\$ 96,924.74
Surplus over all liabilities.....			\$ 118,069.06
Surplus as regards policyholders.....			\$ 214,933.80
Total			

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business.....	\$10,746,648.00	\$ 3,801,621.00	\$14,548,269.00
Risks written—Reinsurance	293,698.00		293,698.00
Total—gross risks written.....	\$11,040,346.00	\$ 3,801,621.00	\$14,841,967.00
DEDUCT:			
Risks reinsured	\$ 5,207,445.00	excess	\$ 5,207,445.00
Risks cancelled:			
Direct business	1,217,625.00	298,850.00	1,516,475.00
Reinsurance business	103,403.00		103,403.00
Total deductions	6,528,473.00	298,850.00	6,827,323.00
Total—net risks written.....	4,511,873.00	3,502,771.00	8,014,644.00

PREMIUMS ONLY			
Premiums written—direct business	\$ 132,860.56	\$ 6,862.52	\$ 139,723.08
Premiums written—reinsurance	2,702.56		2,702.56
Total gross premiums written	135,563.12	\$ 6,862.52	\$ 142,425.64
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 11,065.47	\$ 477.73	\$ 11,543.20
Reinsurance business	700.33		700.33
Premiums on risks ceded	69,639.99	1,572.50	71,212.49
Total deductions	\$ 81,405.79	2,050.23	\$ 83,456.02
Total—net premiums written	\$ 54,157.33	\$ 4,812.29	\$ 58,969.62
Dividends returned to policyholders			
Direct business	43,379.07	2,873.03	46,252.10
LOSSES ONLY			
Gross losses paid			
Direct business	\$ 22,690.83		\$ 22,690.83
Reinsurance business	2,783.47		2,783.47
DEDUCT:			
Reinsurance	\$ 10,020.49		\$ 10,020.49
Total deductions	\$ 10,020.49		\$ 10,020.49
Total—net losses paid	15,453.81		15,453.81
Net losses incurred	15,367.44		15,367.44

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1927—One year or less	\$13,254,013.00	\$ 160,793.47	1-2	\$ 80,396.74
Totals	\$13,254,013.00	\$ 160,793.47		\$ 80,396.74

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

Running One Year or Less from Date of Policy	Gross Premiums Less Reinsurance	Amount Unearned	Total Premiums	Total Unearned Premiums
Tornado, windstorm and cyclone	\$ 6,928.66	\$ 3,464.33	\$ 6,928.66	\$ 3,464.33
Totals	\$ 6,928.66	\$ 3,464.33	\$ 6,928.66	\$ 3,464.33

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. 1st Lib. Loans, '47, 4 1/4	\$ 6,541.50	\$ 6,500.00	\$ 6,704.75
Kossuth Co., Iowa, '30, 4 1/4	4,639.00	4,639.00	4,639.00
Kossuth Co. Tax Certificates, call, 8	17,464.08	17,464.08	17,464.08
City of Park Ridge, Ill., '28, 6	1,997.50	2,000.00	2,000.00
Gt. Nor. R. R., '78, '36, 7	4,380.00	4,000.00	4,620.00
M. K. T. Series A, '62, 5	518.13	500.00	505.00
Amer. T. & T. Co., Gold Deb., '60, 5	1,905.50	2,000.00	2,120.00
Tennessee Elec. Power, '47, 6	980.25	1,000.00	1,070.00
Ohio Public Service, '32, 7	2,163.00	2,000.00	2,300.00
Penn. Ohio Power, '39, 6	1,003.53	1,000.00	1,035.00
Pacific Gas & Electric, '52, 5 1/2	2,033.00	2,000.00	2,110.00
LaCade Gas & Elect. Series C, '53, 5 1/2	1,983.00	2,000.00	2,110.00
Bethlehem Steel, '36, 5	1,813.00	2,000.00	2,045.00
Anaconda Copper, '53, 6	2,944.50	3,000.00	3,165.00
49 shares Amer. Tel. & Telegr. Co., 9	6,447.09	4,900.00	8,732.62
Totals	\$ 56,813.08	\$ 55,003.08	\$ 60,640.45

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 70,607.88

DUBUQUE FIRE AND MARINE INSURANCE COMPANY

Located at Bank & Ins. Bldg., Dubuque, Ia.
 Incorporated July 18, 1883
 C. J. Schrup, President
 Commenced Business July, 1883
 S. F. Weiser, Secretary

CAPITAL

Capital paid up in cash	\$ 500,000.00
Amount of ledger assets December 31, of previous year	\$ 4,103,626.34
Extended at	\$ 4,103,626.34

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 3,815,202.68	\$ 644,870.43	\$ 1,160,758.54
Tornado, windstorm and cyclone	166,617.01	20,724.94	21,812.64
Earthquake	74,279.63	18,015.19	24,044.74
Totals	\$ 4,056,099.32	\$ 683,610.56	\$ 1,206,615.92
		Total Deductions	Net Premiums
Fire		\$ 1,805,628.97	\$ 2,009,573.71
Tornado, windstorm and cyclone		42,537.58	124,079.43
Earthquake		42,050.93	32,219.70
Totals		\$ 1,890,226.48	\$ 2,165,872.84
Total Net Premiums		\$ 29,182.62	
Interest on mortgage loans		\$ 195,315.37	
Bonds and dividends on stocks		6,581.06	
Deposits, trust companies or banks		1,432.20	
Rents			
Total Interest and Rents			232,511.91
Profit on sale or maturity of ledger assets			50,219.16
Total Income			\$ 2,448,603.91
Total			\$ 6,552,230.25

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 1,346,964.43	\$ 18,342.34	\$ 495,231.81
Tornado, windstorm and cyclone	102,529.52		9,061.07
Earthquake	1,084.44		44.08
Totals	\$ 1,450,578.39	\$ 18,342.34	\$ 504,336.96
		Total Deductions	Net Amount Paid Policyholders for Losses
Fire		\$ 513,574.15	\$ 833,390.28
Tornado, windstorm and cyclone		9,061.07	93,468.45
Earthquake		44.08	1,040.36
Totals		\$ 522,679.30	\$ 927,899.09
Loss adjustment expenses		\$ 629,929.18	\$ 40,553.63
Agents' compensation, including brokerage		13,243.69	
Agents' allowances			643,172.87
Total agents' compensation and allowances			
Field supervisory expenses:			
Salaries of field men		\$ 22,684.18	
Expenses of field men		\$ 22,729.92	
Executive—Traveling expenses of other than field men		448.14	
Total field supervisory expenses			45,862.24
Salaries and fees—directors, officers and clerks			67,095.48
Rents			5,750.77
Furniture and fixtures, including rent of and repairs to same			2,555.48
Maps, including corrections			7,545.44
Inspections and surveys, including Underwriters' Boards and Tariff Associations			42,535.00

Federal Taxes	1,412.46
Taxes, licenses and fees:	
State, county and municipal	\$ 76,794.86
Insurance department	7,407.00
Fire department	3,740.49
Fire patrol and salvage corps	16,556.85
Postage, telegraph and telephone, exchange and express	4,087.32
Legal expenses, excluding legal expense on losses	2,633.20
Advertising and subscriptions \$36,230.33; printing and stationery \$11,124.13	47,354.46
Investment expense, \$13,910.14	
Revenue stamp tax \$10.29	13,920.43
Real estate expenses:	
Repairs and expenses	\$ 527.81
Taxes	927.52
Paid stockholders for dividends	100,000.00
Decrease in liabilities during the year on account of reinsurance treaties	1,254.62
Loss on sale or maturity of ledger assets	39,950.00
Decrease, by adjustment in book value of ledger assets	31,906.55
Total Disbursements	2,131,443.78
Balance	\$ 4,420,786.47

LEDGER ASSETS

Book value of real estate	\$ 48,630.00
Mortgage loans on real estate	453,250.00
Book value of bonds, \$2,510,403.49, and stocks, \$449,787.73	2,960,191.22
Cash in office	\$ 8,810.43
Deposits in trust companies and banks not on interest	22,944.50
Deposits in trust companies and banks on interest	529,346.13
Agents' balances representing business written subsequent to October 1, 1927	391,735.45
Agents' balances representing business written prior to October 1, 1927	4,510.48
Due from other companies on paid losses	1,368.26
Ledger Assets, as per balance	\$ 4,420,786.47

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 6,467.73
Bonds not in default	38,289.01
Total	\$ 44,756.74
Market value of bonds and stocks over book value	608,903.78
Gross Assets	\$ 5,072,446.99

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1927	\$ 4,510.48
Bonds and stock not authorized investments	545,800.00
Interest on bonds and stock not authorized	6,996.90
Book value of ledger assets over market value	27,430.00
Total Admitted Assets	\$ 4,487,709.61

LIABILITIES

	Adjusted	Reported or in Process of Adjustment	Incurred but not Reported	Resisted
Fire	\$ 92,704.63	\$ 149,219.71	5,000.00	\$ 18,467.50
Tornado, windstorm and cyclone	15,957.73	8,531.30		
Totals	\$ 108,662.36	\$ 157,751.01	\$ 5,000.00	\$ 18,467.50
			Deduct	Net Unpaid
Fire			Reinsurance	Claims
Tornado, windstorm and cyclone				
Totals	\$ 289,880.87	\$ 88,770.16		\$ 201,110.71
Estimated expense of investigation and adjustment of losses (paid losses, \$400.00; unpaid losses, \$800.00)				1,200.00
Gross premiums (less reinsurance) received and re-				

receivable upon all unexpired fire risks, \$4,920,314.89; unearned premiums thereon per recapitulation	2,624,401.19
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$415,887.17; unearned premiums thereon per recapitulation	225,075.28
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued	500.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement	75,000.00
Contingent commission or other charges due or accrued	10,000.00
Estimated return premiums due Missouri policy holders	34,624.51
Total amount of all liabilities except capital	\$ 3,171,911.67
Capital paid up	\$ 500,000.00
Surplus over all liabilities	815,797.94
Surplus as regards Policyholders	1,315,797.94
Total	\$ 4,487,709.61

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	\$19,235,686.00	\$ 8,420,857.00	\$27,656,443.00
Risks written—reinsurance	1,042,997.00	275,188.00	1,318,185.00
Total—gross risks written	\$20,278,683.00	\$ 8,696,045.00	\$28,974,628.00
DEDUCT:			
Risks reinsured	\$ 6,329,935.00	\$ 1,600,094.00	\$ 7,930,029.00
Risks cancelled			
Direct business	1,640,101.00	688,812.00	2,328,913.00
Reinsurance business	235,939.00	67,587.00	303,526.00
Total deductions	\$ 8,205,975.00	\$ 2,356,493.00	\$10,562,468.00
Total—net risks written	\$12,072,608.00	\$ 6,339,552.00	\$18,412,160.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 179,399.86	\$ 25,764.83	\$ 205,164.69
Premiums written—reinsurance	8,146.72	795.00	8,941.72
Total gross premiums written	\$ 187,546.58	\$ 26,559.83	\$ 214,106.41
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 13,626.03	\$ 1,679.32	\$ 15,305.35
Reinsurance business	1,492.94	235.58	1,728.52
Premiums on risks ceded	56,951.62	3,010.86	59,962.48
Total deductions	\$ 72,070.59	\$ 4,925.76	\$ 76,996.35
Total—net premiums written	\$ 115,475.99	\$ 21,634.07	\$ 137,110.06
LOSSES ONLY			
Gross losses paid:			
Direct business	\$ 77,314.13	\$ 1,356.26	\$ 78,670.39
Reinsurance business	5,286.10		5,286.10
DEDUCT:			
Salvage—direct business	\$ 201.40		\$ 201.40
Reinsurance	33,271.23	227.11	33,498.34
Total deductions	\$ 33,472.63	\$ 227.11	\$ 33,699.74
Total—net losses paid	\$ 49,127.60	\$ 1,129.15	\$ 50,256.75
Net losses incurred	48,987.52	1,183.88	50,171.40

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year	Written—Term	Amount Covered Less Re-insurance	Gross Premiums Charged Less Re-insurance	Fraction Unearned	Amount of Premiums Unearned
1927	One year or less	\$86,491,305.00	\$ 739,963.31	1-2	\$ 369,981.65
1926	Two years	5,488,043.00	54,372.67	1-4	13,593.16
1925		6,936,859.00	52,443.96	3-4	39,332.98
1924		79,847,981.00	676,275.63	1-6	112,712.60
1923	Three years	105,370,967.00	882,913.18	1-2	441,456.59
1922		117,187,985.00	1,018,925.95	5-6	849,104.97
1921		1,027,991.00	10,968.16	1-8	1,371.02
1920		1,456,012.00	19,346.38	2-8	7,254.89
1919	Four years	1,507,404.00	17,080.83	5-8	10,675.50
1918		2,063,196.00	27,895.44	7-8	23,971.01
1917		19,934,257.00	226,075.16	1-10	22,607.52
1916		24,674,641.00	299,629.73	3-10	90,888.92

1925	Five years	27,114,344.00	309,556.85	1-2	154,778.42
1926		25,637,554.00	285,794.56	7-10	296,056.19
1927		28,264,503.00	329,573.08	9-10	296,515.77
Totals		\$533,093,042.00	\$ 4,920,314.89		\$ 2,624,401.19

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS, OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy		Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Earthquake	\$ 3,940.00	\$ 1,970.00	\$ 52,945.32	\$ 30,651.93
Tornado, windstorm and cyclone	13,136.40	6,568.20	345,865.45	185,885.14
Totals	\$ 17,076.40	\$ 8,538.20	\$ 398,810.77	\$ 216,537.06
			Total Premiums	Unearned Premiums
Earthquake			\$ 56,885.32	\$ 32,621.92
Tornado, windstorm and cyclone			359,001.85	192,453.34
Totals			\$ 415,887.17	\$ 225,075.26

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Bonds			
Government	\$ 53,076.25	\$ 55,000.00	\$ 56,300.00
Municipal, etc.	100,009.13	98,000.00	100,540.00
Railroad	262,754.35	316,000.00	306,080.00
Public utilities	891,557.78	1,060,000.00	1,069,420.00
Miscellaneous	1,202,945.98	1,265,500.00	1,215,455.00
Total Bonds	\$ 2,510,403.49	\$ 2,794,500.00	\$ 2,747,825.00
Stocks			
Railroad	\$ 112,176.80	\$ 130,000.00	\$ 193,140.00
Public utilities	25,596.88	31,000.00	54,240.00
Bank and trust companies	21,000.00	40,000.00	32,500.00
Miscellaneous	291,014.05	370,500.00	539,390.00
Total Stocks	\$ 449,787.73	\$ 589,500.00	\$ 819,270.00
Total Bonds and Stocks	\$ 2,960,191.22	\$ 3,384,000.00	\$ 3,567,095.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Illinois	\$ 368,650.00
Iowa	52,100.00
Michigan	17,500.00
Wisconsin	11,500.00
South Dakota	3,500.00
Total	\$ 453,250.00

FARMERS UNION MUTUAL INSURANCE COMPANY

Located at No. 516 Royal Union Life Bldg., Des Moines, Iowa

Incorporated April 9, 1924

E. E. Kennedy, President

Commenced Business May 21, 1925

W. R. Crouse, Secretary

Amount of ledger assets December 31, of previous year \$ 79,953.74

Extended at \$ 79,953.74

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 98,742.03	\$ 7,370.02	\$ 2,105.82
Motor vehicles	6,168.45	178.61	
Tornado, windstorm and cyclone	52,411.05	4,723.84	1,031.97
Totals	\$ 157,321.53	\$ 12,270.47	\$ 3,137.79

	Total Deductions	Net Premiums
Fire	\$ 9,475.84	\$ 89,266.19
Motor vehicles	178.61	5,991.84
Tornado, windstorm and cyclone	5,755.81	46,655.24
Totals	\$ 15,408.26	\$ 141,913.27
		\$ 141,913.27
Total net premiums	\$ 1,292.50	
Interest on mortgage loans	259.44	
Bonds and dividends on stocks	268.48	
Deposits, trust companies or banks	1,330.11	
From other sources, bills receivable		
Total Interest and Rents		3,150.53
From other sources, total		45.82
Increase in liabilities on account of reinsurance treaties		107.41
Profit on sale or maturity of ledger assets		34.00
Total Income		\$ 145,251.03
Total		\$ 225,204.77

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policy- holders for Losses
Fire	\$ 19,653.13	\$ 4,177.50	\$ 4,177.50	\$ 15,475.63
Motor vehicles	245.75			245.75
Tornado, windstorm and cyclone	494.09	65.97	65.97	428.72
Totals	\$ 20,393.57	\$ 4,243.47	\$ 4,243.47	\$ 16,150.10
Loss adjustment expenses				296.05
Agents' compensation, including brokerage				20,576.48
Field supervisory expenses:			8,160.50	
Salaries of field men			8,841.44	
Expenses of field men				
Executive—Traveling expenses of others than field men			2,220.37	
Total field supervisory expenses				\$ 19,222.31
Salaries and fees—directors, officers and clerks				9,226.90
Rents				792.50
Furniture and fixtures, including rent of and repairs to same				795.20
Inspections and surveys, including underwriters' boards and tariff associations				181.25
Taxes, licenses and fees:			\$ 935.01	
State, county and municipal			597.55	
Insurance department				1,532.56
All other taxes, licenses and fees (except on real estate)				1,210.39
Postage, telegraph and telephone, exchange and express				250.00
Legal expenses, excluding legal expense on losses				
Advertising and subscriptions, \$3,728.07; printing and stationery, 2,186.23				5,914.30
Miscellaneous, itemized,				360.38
Paid for dividends, cash				617.36
Decrease in liabilities during the year on account of reinsurance treaties				158.45
Loss on sale or maturity of ledger assets				55.50
Total Disbursements				\$ 77,339.73
Balance				\$ 147,865.04

LEDGER ASSETS

Mortgage loans on real estate	\$ 66,100.00
Book value of bonds	2,053.00
Deposits in trust companies and banks on interest	10,972.76
Agents' balances representing business written subsequent to October 1, 1927	3,488.69
Bills receivable, taken for fire risks and tornado	65,250.59
Ledger Assets, as Per Balance	\$ 147,865.04

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 1,224.86
Bonds not in default	17.60

Total \$ 1,242.46

Gross Assets \$ 149,107.50

DEDUCT ASSETS NOT ADMITTED

Bills receivable past due, taken for premiums	\$ 1,178.32
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Total Admitted Assets \$ 147,929.18

LIABILITIES

Losses and Claims:	Reported or in process of Adjustment	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	\$ 5,650.00	\$ 5,650.00	\$ 1,500.00	\$ 4,150.00
Motor vehicles	10.00	10.00		10.00
Totals	\$ 5,660.00	\$ 5,660.00	\$ 1,500.00	\$ 4,160.00

Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$174,592.96; unearned premiums thereon per recapitulation 69,837.18

Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$95,989.11; unearned premiums thereon per recapitulation 38,395.65

Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued 403.96

Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement 1,316.77

Contingent commission or other charges due or accrued 10,629.61

Funds held under reinsurance treaties 107.41

Total amount of all liabilities except capital \$ 124,849.98

Surplus over all liabilities \$23,079.20

Surplus as regards policyholders 23,079.20

Total \$ 147,929.18

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado Windstorm, Cyclone	Total
RISKS ONLY				
Risks written—direct business	\$ 48,092.41	\$ 10,240.05	\$ 45,089.46	\$ 103,421.92

Total — gross risks written \$ 48,092.41 \$ 10,240.05 \$ 45,089.46 \$ 103,421.92

DEDUCT:

Risks cancelled—direct business \$ 7,573.94 \$ 5,905.90 \$ 7,354.99 \$ 20,834.83

Risks reinsured 7,071.85 11,435.45 18,507.30

Total deductions \$ 14,645.79 \$ 5,905.90 \$ 18,790.44 \$ 39,342.13

Total—Net risks written \$ 33,446.62 \$ 4,334.15 \$ 26,299.02 \$ 64,079.79

PREMIUMS ONLY

Premiums written — direct business \$ 83,356.36 \$ 5,509.40 \$ 39,685.32 \$ 128,551.08

Total gross premiums written \$ 83,356.36 \$ 5,509.40 \$ 39,685.32 \$ 128,551.08

DEDUCT:

Return Premiums on cancelled policies

Direct business \$ 5,210.04 \$ 158.41 \$ 2,431.91 \$ 7,800.36

Premiums on risks ceded 2,064.19 1,011.27 3,075.46

Total deductions \$ 7,274.23 \$ 158.41 \$ 3,443.18 \$ 10,875.82

Total—Net Premiums written \$ 76,082.23 \$ 5,440.99 \$ 36,242.14 \$ 117,765.36

Dividends returned to Policyholders

Direct business 617.36

LOSSES ONLY

Gross losses paid — direct business \$ 17,472.28 \$ 210.75 \$ 481.29 \$ 18,164.32

DEDUCT:				
Reinsurance	\$ 4,177.50	\$ 65.97	\$ 4,243.47	
Total deductions	\$ 4,177.50	\$ 65.97	\$ 4,243.47	
Total—net losses paid	\$ 13,294.78	\$ 210.75	\$ 415.32	\$ 13,920.85
Net losses incurred	\$ 17,444.78	\$ 210.75	\$ 415.32	\$ 18,070.85

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Fourth Liberty Loan, 4 1/4	\$ 2,053.00	\$ 2,000.00	\$ 2,079.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 65,100.00
North Dakota	1,000.00
Total	\$ 66,100.00

INTER-OCEAN REINSURANCE COMPANY

Located at Inter-Ocean Bldg., Cedar Rapids, Iowa

Incorporated April 20, 1918

Commenced Business October 20, 1920

R. Lord, President

A. C. Torgeson, Secretary

Roy E. Curaray, Secretary

CAPITAL

Capital paid up in cash	\$ 500,000.00
Amount of ledger assets December 31, of previous year	2,832,436.16
Extended at	\$ 2,832,436.16

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 1,435,196.94	\$ 391,912.21	\$ 29,251.16
Motor vehicles	39,133.95	3,012.61	7,055.09
Earthquake	19,608.22	8,665.79	4,943.14
Tornado, windstorm and cyclone	274,760.45	39,866.55	10,113.14
Hall	335,132.78	157,479.87	50,145.06
Sprinkler leakage	191.36	25.60	1.02
Riot, civil commotion and explosion	31.25		
Crop	13.90		
Totals	\$ 2,104,068.85	\$ 600,962.63	\$ 101,508.61
		Total	Net
		Deductions	Premiums
Fire		\$ 421,163.37	\$ 1,014,033.57
Motor vehicles		10,067.70	29,006.25
Earthquake		13,008.93	5,999.29
Tornado, windstorm and cyclone		49,979.69	224,780.76
Hall		207,624.93	127,507.85
Sprinkler leakage		26.02	164.74
Riot, civil commotion and explosion			31.25
Crop			13.90
Totals		\$ 702,471.24	\$ 1,401,597.61
Total net premiums			\$ 53,261.33
Interest on mortgage loans			240.00
Collateral loans			26,571.61
Bonds and dividends on stocks			4,861.42
Deposits, trust companies or banks			26.88
From other sources			7,612.07
Rents			
Total Interest and Rents			\$ 92,573.31
From other sources, total			24.00

Increase in liabilities on account of reinsurance treaties	11,006.58
Profit on sale or maturity of ledger assets	8,741.50
Total Income	\$ 1,514,843.00
Total	\$ 4,347,279.16

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 413,039.46	\$ 4,118.83	\$ 12,243.23
Ocean marine	859.44	75.32	
Motor vehicles	4,686.92	10.35	
Earthquake	93.94		46.97
Tornado, windstorm and cyclone	51,093.89		15.00
Hall	134,742.44		24,573.74
Sprinkler leakage	.90		
Crop	435.93		
Totals	\$ 604,952.98	\$ 4,204.50	\$ 36,879.54

	Total Deductions	Net Amount Paid Policyholders for Losses
Fire	\$ 16,362.06	\$ 396,677.40
Ocean marine	75.32	784.12
Motor vehicles	10.35	4,676.57
Earthquake	46.97	46.97
Tornado, windstorm and cyclone	15.00	51,078.29
Hall	24,573.74	110,168.70
Sprinkler leakage	.90	.90
Crop		435.93
Totals	\$ 41,084.04	\$ 563,868.94

(Amount paid for losses incurred in previous years included in net amount paid \$99,077.16)	
Loss adjustment expenses	\$ 23,357.64
Agents' compensation, including brokerage	\$ 443,029.15

Total agents' compensation	443,029.15
Field supervisory expenses:	
Salaries of field men	\$ 2,400.00
Expenses of field men	31.45
Executive-traveling expenses of others than field men	4,086.03

Total field supervisory expenses	\$ 6,467.48
Salaries and fees—directors, officers and clerks	61,850.96
Rents	5,096.49
Furniture and fixtures, including rent of and repairs to same	5,785.94
Maps, including corrections	1,158.30
Federal taxes	8,214.99
Taxes, licenses and fees:	
State, county and municipal	\$ 14,224.19
Insurance department	1,702.25
Fire department	837.59
All other taxes, licenses and fees (except on real estate)	37.53

Postage, telegraph and telephone, exchange and express	5,798.37
Legal expenses, excluding legal expense on losses	3,169.70
Advertising and subscriptions, \$9,325.55; printing and stationery, \$10,800.69	20,126.24
Miscellaneous, itemized:	
Office supplies	\$ 485.07
Collection expense	3,835.10
Expenses incident to organization	50.00
Discount	118.71
Contributions	361.50
Investment expense	12,536.14
Auditing expense	48.00

Interest notes charged off	23,676.62
Real estate expenses:	
Repairs and expenses	\$ 23,435.83
Taxes	1,187.50
Paid stockholders for dividends, cash	80,000.00

Agents' balances charged off	22,733.89
Loss on sale or maturity of ledger assets	500.00
Decrease, by adjustment in book value of ledger assets	6,717.51
Total Disbursements	\$ 1,340,461.63
Balance	\$ 3,006,817.53

LEDGER ASSETS

Book value of real estate	\$ 96,894.74
Mortgage loans on real estate	1,015,020.00
Loans secured by pledge of bonds, stocks or other collateral	3,500.00
Book value of bonds, \$1,107,364.82; and stocks, \$10,390.00	1,117,754.82
Cash in office	150.00
Deposits in trust companies and banks not on interest	1,693.21
Deposits in trust companies and banks on interest	153,682.83
Agents' balances representing business written subsequent to Oct. 1, 1927	227,351.99
Agents' balances representing business written prior to October 1, 1927	216.66
Bills receivable, representing subscriptions to surplus	216,445.51
Bills receivable, taken for risks other than fire	141,880.42
Trustees Account	21,312.00
Furniture and fixtures	9,995.35
Automobile	920.00

Ledger Assets, as Per Balance \$ 3,006,817.53

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 22,101.29
Bonds not in default	29,792.88
Collateral loans	17.50
Certificates of deposit	806.96
Rents accrued	65.00
Total	\$ 52,783.63
Market value of bonds and stocks over book value	18,198.03

Gross Assets \$ 3,077,709.19

DEDUCT ASSETS NOT ADMITTED

Trustees account	\$ 21,312.00
Furniture, fixtures and safes	9,995.35
Agents' balances, representing business written prior to October 1, 1927	216.66
Balance in closed bank	306.74
Bills receivable past due, taken for premiums	15,596.24
Bills receivable representing subscriptions to surplus (Automobile)	216,445.51
	920.00

Total Admitted Assets \$ 2,813,006.69

LIABILITIES

	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported
Losses and Claims	\$ 28,421.88	\$ 99,944.83	\$ 23,134.74
Fire	.90	422.00	
Ocean marine	93.79	1,295.00	
Motor vehicles	14,453.74		14,453.74
Tornado, windstorm and cyclone	26.44		
Hall		56.00	
Riot, civil commotion, and explosion		273.00	
Crop			
Totals	\$ 28,642.02	\$ 113,977.72	\$ 25,501.74
	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	\$ 151,501.45	\$ 5,972.71	\$ 145,528.74
Ocean marine	422.96		422.96
Motor vehicles	1,388.79		1,388.79
Tornado, windstorm and cyclone	14,453.74		14,453.74
Hall	26.44		26.44
Riot, civil commotion, and explosion	56.00		56.00
Crop	273.00		273.00
Totals	\$ 168,122.38	\$ 5,972.71	\$ 162,149.67

Estimated expense of investigation and adjustment of unpaid losses	6,061.69
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$1,955,941.94; unearned premiums thereon per recapitulation	\$1,051,491.70
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$743,077.82; unearned premiums thereon per recapitulation	467,477.90
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued	1,518,999.66
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement	1,830.88
Contingent commission or other charges due or accrued	44,731.01
Funds held under reinsurance treaties	21,031.26
Contingent liabilities	21,277.58
Deferred commission	1,922.31
	20,000.00
Total amount of all liabilities except capital	\$ 1,797,974.00
Capital paid up	\$ 500,000.00
Surplus over all liabilities	515,032.69
Surplus as regards policyholders	1,015,032.69
Total	\$ 2,813,006.69

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado Windstorm, Cyclone
RISKS ONLY			
Risks written—reinsurance	\$ 8,891,945.00	\$ 348,572.00	\$ 2,546,006.00
Total—gross risks written	\$ 8,891,945.00	\$ 348,572.00	\$ 2,546,006.00
DEDUCT:			
Risks cancelled—reinsurance business	\$ 2,051,002.00	\$ 1,655.00	\$ 449,530.00
Risks reinsured	42,601.00		—1,861.00
Total deductions	\$ 2,123,603.00	\$ 1,655.00	\$ 447,669.00
Total—net risks written	\$ 6,768,282.00	\$ 346,917.00	\$ 2,098,337.00
PREMIUMS ONLY			
Premiums written—reinsurance	\$ 90,607.81	\$ 701.51	\$ 10,028.11
Total gross premiums written	\$ 90,607.81	\$ 701.51	\$ 10,028.11
DEDUCT:			
Return premiums on cancelled policies:			
Reinsurance business	\$ 12,439.87	\$ 4.53	\$ 1,527.02
Premiums on risks ceded	1,312.18		300.11
Total deductions	\$ 13,752.05	\$ 4.53	\$ 1,827.13
Total—net premiums written	\$ 76,855.76	\$ 696.98	\$ 8,191.98
LOSSES ONLY			
Gross losses paid—reinsurance business	\$ 27,149.00	\$ 77.00	\$ 788.00
DEDUCT:			
Reinsurance	\$ 156.00		\$ 16.00
Total deductions	\$ 156.00		\$ 16.00
Total—net losses paid	\$ 26,993.00	\$ 77.00	\$ 772.00
Net losses incurred	\$ 22,531.00	\$ 68.00	\$ 658.00
	Hail	Sprinkler Leakage	Total
RISKS ONLY			
Risks written—direct business	\$ 6,843,996.00		\$ 6,843,996.00
Risks written—reinsurance		\$ 8,000.00	\$11,794,523.00
Total—gross risks written	\$ 6,843,996.00	\$ 8,000.00	\$18,638,519.00
DEDUCT:			
Risks cancelled—direct business	\$ 4,265,315.00		\$ 4,265,315.00
Risks cancelled—reinsurance business			25,022,477.00
Risks reinsured			70,740.00
Total deductions	\$ 4,265,315.00		\$ 6,838,302.00
Total—net risks written	\$ 2,578,681.00	\$ 8,000.00	\$11,800,217.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 249,722.60		\$ 249,722.60
Premiums written—reinsurance		2.20	101,339.63
Total gross premiums written	\$ 249,722.60	\$ 2.20	\$ 351,062.23

DEDUCT:		
Return premiums on cancelled policies		
Direct business	\$ 155,633.39	\$ 155,633.39
Reinsurance business		13,971.43
Premiums on risks ceded		1,621.29
Total deductions	\$ 155,633.39	\$ 171,226.10
Total—net premiums written	\$ 94,089.21	\$ 2.20
LOSSES ONLY		
Gross losses paid—direct business	\$ 122,767.25	\$ 122,767.25
Gross losses paid—reinsurance business		28,014.00
DEDUCT:		
Reinsurance		\$ 172.00
Total deductions		\$ 172.00
Total—net losses paid	\$ 122,767.25	\$ 150,609.25
Net losses incurred	\$ 122,793.69	\$ 146,050.69

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Re-insurance	Gross Premiums Charged Less Re-insurance	Amount of Premiums Unearned
1927 One year or less	\$54,661,014.00	\$ 451,069.90	\$ 225,534.95
1926 Two years	381,556.00	2,881.10	720.27
1927 Three years	737,429.00	6,230.84	4,673.13
1925 Three years	32,661,785.00	334,007.52	55,667.92
1926 Three years	37,868,951.00	367,172.74	183,586.37
1927 Three years	49,029,994.00	441,730.40	368,108.67
1924 Four years	361,127.00	700.15	87.52
1925 Four years	194,070.00	1,373.52	515.07
1926 Four years	68,710.00	590.87	369.30
1927 Four years	101,979.00	1,480.02	1,295.02
1923 Five years	2,640,737.00	45,320.00	4,532.00
1924 Five years	4,483,192.00	50,990.06	15,297.02
1925 Five years	4,699,346.00	67,148.14	33,574.07
1926 Five years	4,445,433.00	59,584.74	41,709.82
1927 Five years	5,855,764.00	77,280.79	69,552.71
Over five years	338,671.00	5,305.37	3,192.58
Advance premiums	1,318,656.00	43,075.78	43,075.78
Totals	\$199,848,414.00	\$ 1,955,941.94	\$ 1,051,491.70
Grand totals	\$199,848,414.00	\$ 1,955,941.94	\$ 1,051,491.70

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy	Running More than One Year from Date of Policy
	Gross Premiums Less Reinsurance	Gross Premiums Less Reinsurance
Motor vehicles	\$ 20,991.20	\$ 10,495.69
Earthquake	4,763.47	2,381.74
Tornado, windstorm and cyclone	32,502.35	16,251.17
Sprinkler leakage	100.82	60.41
Riot, civil commotion and explosion		199.85
Totals	\$ 58,357.84	\$ 29,178.92
	Advance Premiums (100 per cent)	Total Unearned Premiums
Motor vehicles	\$ 4,192.10	\$ 25,188.84
Earthquake		31,087.51
Tornado, windstorm and cyclone	19,128.31	548,072.88
Hail	137,784.18	137,784.18
Sprinkler leakage		744.56
Riot, civil commotion and explosion		199.85
Totals	\$ 161,104.59	\$ 743,077.82

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
State, County and Municipal Bonds:			
Ames, Iowa, Special Assessment Ctls., \$4,163.04, due each year 1928-31 Inc., \$6,673.58 due each year 1928-33 Inc., 6%, Mch., 1933	\$ 56,693.63	\$ 56,693.63	\$ 56,693.63
Casey, Iowa, Special Assessment Ctls., \$534.98 due each year, 1928-36 Inc., \$1,439.49 due each year 1928-37 Inc., 6%, Mch., 1937	19,209.75	19,209.75	19,209.75
Cedar Rapids, Iowa Sidewalk Ctls., 6%, Mch., 1928	220.19	220.19	220.19
Cedar Rapids, Iowa, Paving Ctls., \$198.09 demand, \$367.05 due each year 1928-36 Inc., 6%, Mch., 1936	3,501.50	3,501.50	3,501.50
Cedar Rapids, Iowa, School Funding Bonds; \$4,000 1937; \$5,000 1938; \$5,000 1939, 4 1/4%, M., N., 1939	14,031.10	14,000.00	14,280.00
Cedar Rapids, Iowa, Sewer Bonds, \$525.46 due each year 1928-1935 Inc., 6%, Mch., 1935	4,203.67	4,203.67	4,203.67
Clinton, Iowa, Street Imp. Ctls., \$2,494.00, 1923; \$1,800 1929; \$1,900 1930; \$1,600 1931; \$2,000 1932; \$500 1933; \$600 1934; \$7,400 1935; \$6,700 1936, 5%, M., N., 1936	24,994.60	24,994.60	24,994.60
Colfax, Iowa, Street Imp. Bonds, \$5,500 1930; \$12,500 1931, 5%, M., N., 1931	18,000.00	18,000.00	18,000.00
Des Moines, Iowa, Street Imp. Ctls., \$1,530.20, due each year 1928-43 Inc., 6% Mch., 1943	24,483.21	24,483.21	25,691.66
Des Moines, Iowa, Street Imp. Ctls., \$9,993.47 demand; \$29,633.22 due each year 1928-35, Inc., \$12,477.95 1936, \$876.90 due 1937; 6%, Mch., 1937	255,614.04	255,614.04	255,986.00
Dubuque, Iowa, Improvement Bonds, 5%, A., O., 1931	206.00	200.00	206.00
Eagle Grove, Iowa, Special Assessment Ctls., \$1,821.49 demand; \$1,821.81 due each year 1928-36 Inc., 6%, Mch., 1936	18,217.78	18,217.78	18,217.78
Gilbert, Iowa, Special Assessment Ctls., \$1,112.10, due each year 1928-30 Inc., 6%, Mch., 1930	3,336.30	3,336.30	3,336.30
Keokuk, Iowa, Special Assessment Ctls., \$7,585.77 due each year 1928-37 Inc., 6%, Mch., 1937	75,857.71	75,857.71	75,857.71
Mason City, Iowa, Special Assessment Ctls., \$3,062.55 due each year 1928-30 Inc., 6%, Mch., 1930	9,247.65	9,247.65	9,247.65
Ottumwa, Iowa, Special Assessment Ctls., \$1,553.44 due each year 1928-33 Inc., \$841.02 due each year 1934-36 Inc., 6%, Mch., 1936	11,843.68	11,843.68	11,843.68
Sioux City, Iowa, Street Imp. Ctls., \$9,523.27 due each year 1928-37 Inc., 6% Apr., 1937	95,232.73	95,232.73	96,268.88
Valley Jct., Iowa, Special Assessment Ctls., \$977.57 due each year 1928-36 Inc., 6%, Mch., 1936	8,798.16	8,798.16	8,798.16
Wright County, Iowa, Drainage Bonds, No. 153, 5 1/2%, M., N., 1928	2,000.00	2,000.00	2,000.00
Total	\$ 645,691.70	\$ 645,654.60	\$ 648,557.85
Railroad Bonds			
Chicago, Burlington & Quincy R. R. Co. Op. 1st R., 5%, F., A., 1971	5,007.50	5,000.00	5,400.00
Chicago, Rock Island & Pacific R. R. Co., Op. 1st R., 4%, A. O., 1934	3,966.87	5,000.00	4,800.00
Great Northern Railway Co., Gen. A., 7%, J. J., 1936	11,000.00	10,000.00	11,800.00
Total	\$ 20,064.37	\$ 20,000.00	\$ 21,800.00
Public Utilities Bonds			
Alabama Power Company, Op. 1st & Ref., 5%, J. D., 1951	\$ 8,775.00	\$ 10,000.00	\$ 10,400.00
Arkansas Water Company, Op. 1st A., 5%, A., O., 1936	4,762.50	5,000.00	4,950.00
Broad River Power Company, 1st Ref. A., 5%, M., S., 1954	9,325.00	10,000.00	9,700.00

Central Illinois Public Service Company, 1st E., 5%, M., N., 1956	9,525.00	10,000.00	9,900.00
Central Power & Light Company, Op. 1st, 5%, F., A., 1956	4,787.50	5,000.00	4,900.00
Central States Electric Company, Op. 1st A., 6%, M., S., 1950	9,900.00	10,000.00	10,200.00
Central States Electric Company, Gold Notes, 6%, J. D., 1932	9,970.00	10,000.00	10,000.00
Central States Pow. & Light Corporation, 1st Coll. L., 6%, J. D., 1945	9,875.00	10,000.00	10,200.00
Citizens Water Co. of Washington, Pa., Op. 1st A., 5 1/2%, J. J., 1951	20,425.00	20,500.00	20,500.00
Commonwealth Edison Company, Op. 1st Coll. B., 5%, J. D., 1954	4,912.50	5,000.00	5,300.00
Consumers Power Company, 1st A., 6%, J. J., 1934	9,600.00	10,000.00	10,200.00
Dallas Power & Light Company, 1st A., 6%, J. J., 1949	5,300.00	5,000.00	5,350.00
Gulf States Utilities Company, 1st Ref. A., 5%, M., S., 1956	9,375.00	10,000.00	9,900.00
Huston Gas & Fuel Company, 1st Ref. & Imp. Mtg., 5%, M., S., 1932	4,837.50	5,000.00	4,400.00
Illinois Northern Utilities Company, Op. 1st Ref., 5%, A., O., 1957	9,225.00	10,000.00	10,000.00
Illinois Power & Light Corporation, Op. 1st Ref. A., 6%, A. O., 1953	9,825.00	10,000.00	10,500.00
Indiana Hydro Elec. Company, 1st Mtg. B., 6%, J. D., 1951	10,450.00	10,000.00	10,500.00
Inter-State Public Serv. Company, Series D, 5%, J. D., 1956	9,575.00	10,000.00	9,900.00
Inter-State Water Company, Op. 1st A., 6%, F., A., 1940	5,100.00	5,000.00	5,100.00
Iowa Electric Company, Op. 1st Ref. L., 6%, M., N., 1949	11,349.00	11,700.00	11,817.00
Iowa Electric Company, 1st Mtg., 6%, J. J., 1934	10,048.50	9,900.00	10,098.00
Iowa Power & Light Company, Op. 1st B., 5 1/2%, M., N., 1956	10,000.00	10,000.00	10,200.00
Iowa Railway & Light Company, Op. 1st & Ref., 5%, M. S., 1932	9,200.00	10,000.00	10,000.00
Jersey Central Power & Light Company, Op. 1st R., 5 1/2%, F., A., 1945	8,840.00	9,000.00	9,270.00
Kansas Power & Light Company, 1st A., 6%, M., N., 1955	11,550.00	11,000.00	11,440.00
Kentucky Hydro Electric Company, Op. 1st A., 6%, J. D., 1949	1,563.75	1,500.00	1,575.00
Kentucky Utilities Company, 1st Lien D., 6 1/2%, M., S., 1948	14,865.00	14,000.00	15,120.00
Laclede Gas Lt. Company, Op. 1st Mtg. Coll. C., 5 1/2%, F., A., 1933	4,810.00	5,000.00	5,300.00
Mountain States Power Company, 1st Ref. A., 5%, J. J., 1938	9,500.00	10,000.00	9,700.00
Mountain States Power Company, Op. Series B., 6%, J. J., 1938	9,975.00	10,000.00	10,400.00
Nevada-California Elec. Corp., 1st Trust Mtg., 5%, A. O., 1956	9,525.00	10,000.00	9,700.00
Northeastern Iowa Power Company, 1st L. & Ref. A., 6%, M. S., 1929	4,987.50	5,000.00	5,000.00
Northern States Power Company, Op. 1st Gen., 6%, M., N., 1948	4,862.50	5,000.00	5,250.00
Ohio Power Company, Op. 1st & Ref. A., 7%, J. J., 1951	10,600.00	10,000.00	10,500.00
Ohio Public Service Company, 1st Ref. A., 7 1/2%, A., O., 1916	21,200.00	20,000.00	23,400.00
Ohio River Edison, Op. 1st M. S. F., 5%, J. D., 1951	4,662.50	5,000.00	5,050.00
Potomac Electric Power Company, Gen. & Ref. B., 6%, A., O., 1953	9,112.50	9,000.00	9,720.00
Public Service Company of Oklahoma, Op. 1st C., 5%, M., S., 1961	7,820.00	8,000.00	7,920.00
Southern California Edison Company, Op. Ref., 5%, J. J., 1951	4,912.50	5,000.00	5,150.00
Southern California Edison Company, Gen. & Ref., 5 1/2%, F., A., 1941	4,862.50	5,000.00	5,250.00
Southwestern Light & Power Company, Series A., 5, F., A., 1957	9,700.00	10,000.00	9,400.00
Terre Haute Water Works Corp., Series A., 6%, J. D., 1949	4,635.00	4,500.00	4,635.00
United Light & Power Company, Op. Gold Note, 5 1/2%, M., S., 1928	10,000.00	10,000.00	10,000.00

United Power & Light Corp., Kansas, Op. Series A., 6%, J., J., 1944	10,425.00	10,000.00	10,400.00
Utah Power & Light Company, Op. 1st & Gen., 6%, F., A., 1944	9,875.00	10,000.00	10,500.00
Vermont Hydro-Electric Corp., Op. 1st A., 6%, A., O., 1929	5,000.00	5,000.00	5,000.00
Western United Gas & Electric Company, Op. 1st A., 5½%, J., D., 1955	10,100.00	10,000.00	10,500.00
West Penn Power Company, Op. 1st A., 5%, M., S., 1946	4,550.00	5,000.00	5,150.00
Wisconsin Power & Light Company, Op. 1st Ref. D., 5½%, J., D., 1955	10,000.00	10,000.00	10,000.00
Wisconsin Public Service Corporation, Op. 1st Ref. B., 5½%, J., J., 1958	7,980.00	8,000.00	8,400.00
Total	\$ 432,346.25	\$ 437,100.00	\$ 447,796.00
Miscellaneous Bonds			
Armour & Company, Op. 1st A., 5½%, J., J., 1943	\$ 4,787.50	\$ 5,000.00	\$ 4,400.00
Morris & Company, 1st S. F., 4½%, J., J., 1939	4,475.00	5,000.00	4,350.00
Total	\$ 9,262.50	\$ 10,000.00	\$ 8,750.00
Grand Total	\$ 1,107,304.82	\$ 1,112,754.00	\$ 1,126,902.85
50 Pfd. American Sugar Refining Co., Jersey City, N. J.	5,395.00	5,000.00	5,550.00
50 Pfd. Armour & Co., Chicago, Ill.	4,995.00	5,000.00	5,500.00
Totals	\$ 10,390.00	\$ 10,000.00	\$ 9,050.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of principal unpaid
Iowa	\$ 931,300.00
South Dakota	71,000.00
Nebraska	10,800.00
Missouri	1,920.00
Total	\$ 1,015,020.00

IOWA AUTOMOBILE MUTUAL INSURANCE COMPANY

Located at No. 512 Second Ave. E., Cedar Rapids, Iowa

Incorporated October 13, 1910

Commenced Business November 4, 1910

John Hanson, President

H. L. Nehls, Secretary

Amount of ledger assets December 31, of previous year \$ 114,863.38

Extended at \$ 114,863.38

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 23,638.06	\$ 1,930.73	\$ 11,600.00
Motor vehicles	122,388.67	27,900.77	3,267.97
Tornado, windstorm and cyclone	4,864.12	357.09	1,138.85
Hall reinsurance	1,306.45		
Plate glass	9,439.80	1,433.11	
Totals	\$ 161,727.10	\$ 31,681.70	\$ 16,015.82
		Total Deductions	Net Premiums
Fire		\$ 13,539.73	\$ 10,098.33
Motor vehicles		31,228.74	91,159.93
Tornado, windstorm and cyclone		1,495.94	3,368.18
Hall reinsurance			1,306.45
Plate glass		1,433.11	8,006.69
Totals	\$ 47,697.52	\$ 114,029.58	
Total net premiums			\$ 114,029.58
Interest on mortgage loans		\$ 1,504.32	
Bonds and dividends on stocks		4,179.27	
Deposits, trust companies or banks		245.75	
Total Interest and Rents			\$ 5,929.34

Miscellaneous income	125.00
From agents balances previously charged off	100.00
Profit on sale or maturity of bonds	221.14
Increase in book value of bonds	666.25
Total Income	\$ 121,131.37

Total \$ 235,994.75

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 8,876.79		\$ 6,544.33
Motor vehicles	23,408.03	1,776.45	
Tornado, windstorm and cyclone	9.09		
Plate glass	3,187.15	106.95	
Totals	\$ 35,481.09	\$ 1,883.40	\$ 6,544.33

Net Amount Paid Policyholders for

	Total Deductions	Losses
Fire	\$ 6,544.33	\$ 2,332.46
Motor vehicles	1,776.45	21,631.61
Tornado, windstorm and cyclone		9.09
Plate glass	106.95	3,080.20
Totals	\$ 8,427.73	\$ 27,053.36

Loss adjustment expenses	28,561.45
Agents' compensation, including brokerage	74.11
Agents' allowances	
Total Agents' compensation and allowances	\$ 28,635.56

Field supervisory expenses:	
Salaries of field men	\$ 4,230.80
Expenses of field men	853.54
Executive-traveling expenses of others than field men	21.90
Total field supervisory expenses	5,106.33
Salaries and fees—directors, officers and clerks	14,151.44
Rents	904.00
Furniture and fixtures, including rent of and repairs to same	537.35
Inspections and surveys, including Underwriters' boards and tariff associations	458.16
Taxes, licenses and fees:	
State, county and municipal	\$ 758.07
Insurance department	483.00
Personal property tax	348.98
Postage, telegraph and telephone, exchange and express	1,500.05
Legal expenses, excluding legal expense on losses	1,013.85
Advertising and subscriptions \$25.32; printing and stationery	11.00
\$1,129.61	1,654.93
Agents' balances charged off	224.94
Decrease, by adjustment in book value of ledger assets, bonds	202.50
Total Disbursements	\$ 83,177.47

Balance \$ 152,817.28

LEDGER ASSETS

Mortgage loans on real estate	\$ 21,000.00
Book value of bonds	104,000.00
Cash in office	\$ 2,125.94
Deposits in trust companies and banks not on interest	1,086.85
Deposits in trust companies and banks on interest	7,981.30
Agents' balances representing business written subsequent to October 1, 1927	11,206.13
Agents' balances representing business written prior to October 1, 1927	3,438.66
Furniture and fixtures	1,918.40
Ledger Assets, as Per Balance	\$ 152,817.28

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 406.23
Bonds not in default	1,549.57

Certificates of deposit	99.43		
Total	\$ 2,055.23		
Market value of bonds and stocks over book value	680.00		
Earned premium dealers open policies		55.48	
Gross Assets		\$ 155,607.99	
DEDUCT ASSETS NOT ADMITTED			
Furniture, fixtures and safes	\$ 1,918.40		
Agents' balances, representing business written prior to October 1, 1927	3,438.66		
Total Admitted Assets		\$ 150,250.93	
LIABILITIES			
Losses and Claims	Adjusted	Reported or in Process of Adjustment	Incurred but not Reported
Fire	\$ 120.00	\$ 1,775.74	\$ 2.50
Motor vehicles	574.28	1,545.97	118.70
Tornado, windstorm and cyclone	68.05		
Plate glass	73.17	572.30	95.00
Totals	\$ 835.50	\$ 3,894.01	\$ 216.20
Fire	Resisted	Total	Net Unpaid Claims
Motor vehicles	\$ 500.00	\$ 2,398.24	\$ 2,398.24
Tornado, windstorm and cyclone	450.00	2,688.95	2,688.95
Plate glass		68.05	68.05
Totals	\$ 950.00	\$ 5,895.71	\$ 5,895.71
Estimated expense of investigation and adjustment of unpaid losses		\$ 150.00	
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$14,300.42; unearned premiums thereon per recapitulation		8,151.21	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$102,982.88; unearned premiums thereon per recapitulation		58,481.51	
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued			162.04
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement			1,200.00
Unpaid reinsurance premiums			648.80
Total amount of all liabilities except capital			\$ 74,689.36
Surplus over all liabilities			\$ 75,561.57
Surplus as regards policyholders			75,561.57
Total			\$ 150,250.93

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	\$ 1,742,711.00	\$20,452,283.00	\$ 1,401,743.00
Risks written—reinsurance	2,640,203.00	340,013.00	300,000.00
Total—gross risks written	\$ 4,382,914.00	\$20,792,296.00	\$ 1,701,743.00
DEDUCT:			
Risks cancelled			
Direct business	\$ 257,178.00	\$ 4,397,240.00	\$ 175,218.00
Reinsurance business	164,580.00		
Risks reinsured	2,119,228.00	5,000.00	352,652.00
Total deductions	\$ 2,540,986.00	\$ 4,402,240.00	\$ 527,880.00
Total—net risks written	\$ 1,841,928.00	\$16,390,056.00	\$ 1,173,863.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 8,072.92	\$ 120,321.35	\$ 2,732.52
Premiums written—reinsurance	15,565.14	1,257.18	397.43
Total gross premiums written	\$ 23,638.06	\$ 121,578.53	\$ 3,129.94
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 1,187.56	\$ 25,894.50	\$ 342.17

Reinsurance business	743.17	2,063.81	
Premiums on risks ceded	11,609.00	3,267.97	683.21
Total deductions	\$ 13,359.73	\$ 31,236.28	\$ 1,025.38
Total—net premiums written	\$ 10,098.33	\$ 90,852.25	\$ 2,104.56
LOSSES ONLY			
Gross losses paid—direct business	\$ 189.70	\$ 22,867.81	\$ 9.09
Gross losses paid—reinsurance business	8,387.09	540.25	
DEDUCT:			
Salvage—direct business		\$ 1,776.45	
Reinsurance	\$ 6,544.33		
Total deductions	\$ 6,544.33	\$ 1,776.45	
Total—net losses paid	\$ 2,032.46	\$ 21,631.61	\$ 9.09
Net losses incurred	\$ 4,430.70	\$ 18,552.62	\$ 29.39
		All Other	Total
RISKS ONLY			
Risks written—direct business			\$23,596,737.00
Risks written—reinsurance			8,280,216.00
Total—gross risks written			\$26,876,953.00
DEDUCT:			
Risks cancelled—direct business			\$ 4,829,636.00
Risks cancelled—reinsurance business			164,580.00
Risks reinsured			2,476,890.00
Total deductions			7,471,106.00
Total—net risks written			\$19,405,847.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 9,439.80	\$ 140,566.59	
Premiums written—reinsurance			17,219.74
Total gross premiums written	\$ 9,439.80	\$ 157,786.33	
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 1,433.11	\$ 28,857.34	
Reinsurance business			2,806.98
Premiums on risks ceded			15,500.15
Total deductions	\$ 1,433.11	\$ 47,224.50	
Total—net premiums written	\$ 8,006.69	\$ 110,561.83	
LOSSES ONLY			
Gross losses paid—direct business	\$ 3,187.15	\$ 26,253.75	
Gross losses paid—reinsurance business			8,927.34
DEDUCT:			
Salvage—direct business	\$ 106.95	\$ 1,883.40	
Reinsurance			6,544.33
Total deductions	\$ 106.95	\$ 8,427.73	
Total—net losses paid	\$ 3,080.20	\$ 26,753.36	
Net losses incurred	\$ 2,790.12	\$ 25,802.83	

RECAPITULATION OF FIRE RISKS AND PREMIUMS

		Amount Covered Less Re- insurance	Gross Premiums Charged Less Re- insurance	Amount of Premiums Unearned
1927	One year or less	\$ 1,170,379	\$ 2,988.20	\$ 1,494.10
1925	Three years	254,575	1,768.85	294.81
1926		384,450	1,931.79	965.89
1927		501,882	2,869.42	2,383.68
1923		62,750	456.57	136.97
1924	Five years	199,960	1,877.07	938.53
1925		120,077	1,192.69	834.88
1926		142,701	1,224.83	1,102.35
1927				
Totals		\$ 2,836,774	\$ 14,300.42	\$ 8,151.21
Grand Totals		\$ 2,836,774	\$ 14,300.42	\$ 8,151.21

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS
OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy		Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	\$ 89,289.70	\$ 35,715.88	\$ 1,305.00	\$ 978.75
Tornado, windstorm and cyclone	294.30	147.15	4,324.19	2,531.85
Plate glass	7,769.09	3,107.88		
Voluntary reserve to equal pro-rata		16,000.00		
Totals	\$ 97,353.09	\$ 54,970.91	\$ 5,629.19	\$ 3,510.60
Motor vehicles			Total Premiums \$ 90,594.70	Total Unearned Premiums \$ 36,694.63
Tornado, windstorm and cyclone			4,618.49	2,679.00
Plate glass			7,769.09	3,107.88
Voluntary reserve to equal pro-rata				16,000.00
Totals			\$ 102,982.88	\$ 58,481.51

BONDS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Chicago, Rock Island & Pacific Ry., 4%, 1934	\$ 5,000.00	\$ 5,000.00	\$ 4,800.00
Central Indiana Power Co., 6%, 1947	5,000.00	5,000.00	5,300.00
Central States Power & Light Corp., 6%, 1945	5,000.00	5,000.00	5,100.00
Federated Utilities Inc., 5½%, 1930	5,000.00	5,000.00	4,950.00
Florida Public Serv. Co., 6%, 1935	5,000.00	5,000.00	5,000.00
Interstate Public Serv. Co., 5½%, 1950	7,000.00	7,000.00	7,210.00
Iowa Electric Co., 6%, 1934	4,000.00	4,000.00	4,080.00
Iowa Electric Co., 5%, 1950	5,000.00	5,000.00	4,750.00
Iowa Electric Co., 6%, 1949	5,000.00	5,000.00	5,050.00
Laclede Gas & Light Co., 5½%, 1953	2,000.00	2,000.00	2,120.00
Mountain States Power Co., 6%, 1938	4,000.00	4,000.00	4,100.00
Nevada, California, Elec. Corp., 5%, 1956	7,000.00	7,000.00	6,700.00
Northern States Power Co., 6%, 1948	10,000.00	10,000.00	10,500.00
Northwestern Light & Power Co., 6%, 1950	4,000.00	4,000.00	3,840.00
Ohio Public Service Co., 6%, 1953	3,000.00	3,000.00	3,300.00
St. Louis Gas & Coke Corp., 6%, 1947	5,000.00	5,000.00	4,850.00
Southern Indiana Cons. Utilities Corp., 5%, 1928	5,000.00	5,000.00	5,000.00
Standard Gas & Elec. Co., 6%, 1951	2,000.00	2,000.00	2,000.00
Standard Gas & Elec. Co., 6%, 1966	1,000.00	1,000.00	1,000.00
Standard Power & Light Corp., 6%, 1957	3,000.00	3,000.00	2,970.00
United Light & Power Co., 5½%, 1959	7,000.00	7,000.00	7,070.00
Sub-totals	\$ 94,000.00	\$ 94,000.00	\$ 95,090.00
Sinclair Consolidated Oil Corp., 6%, 1930	5,000.00	5,000.00	4,850.00
Totals	\$ 104,000.00	\$ 104,000.00	\$ 104,880.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 16,500.00
South Dakota	4,500.00
	21,000.00

IOWA HARDWARE MUTUAL INSURANCE COMPANY

Located at Mason City, Iowa

Incorporated June 16, 1903

L. C. Abbott, President

Commenced Business August 20, 1903

A. R. Sale, Secretary

Amount of ledger assets December 31, of previous year \$ 218,983.15

Extended at \$ 218,983.15

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 227,364.84	\$ 17,576.55	\$ 107,961.62
Totals	\$ 227,364.84	\$ 17,576.55	\$ 107,961.62
Fire		Total Deductions \$ 125,538.17	Net Premiums \$ 101,826.67
Totals		\$ 125,538.17	\$ 101,826.67
Total net premiums			\$ 101,826.67
Interest on mortgage loans			\$ 4,525.70
Bonds and dividends on stocks			1,450.00
Deposits, trust companies or banks			1,926.85
Rents			3,621.25
Total Interest and Rents			\$ 11,523.80
From other sources, total			2,466.56
Increase in book value of ledger assets			10,495.13
Total Income			128,406.12
Total			\$ 347,389.27

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 61,748.08	\$ 30.14	\$ 22,078.90
Totals	\$ 61,748.08	\$ 30.14	\$ 22,078.90
Fire		Total Deductions \$ 22,109.04	Net Amount Paid Policyholders for Losses \$ 39,639.04
Totals		\$ 22,109.04	\$ 39,639.04
(Amount paid for losses incurred in previous years included in net amount paid \$4,726.01)			
Loss adjustment expenses			425.20
Agents' compensation, including brokerage		447.90	
Total agents' compensation and allowances			447.90
Field supervisory expenses:			
Salaries of field men		482.92	
Expenses of field men		664.16	
Total field supervisory expenses			1,147.08
Salaries and fees—directors, officers and clerks			22,611.43
Rents			2,025.21
Furniture and fixtures, including rent of and repairs to same			103.18
Inspections and surveys, including underwriters' boards and tariff associations			1,693.25
Taxes, licenses and fees:			
Insurance department	\$ 191.43		
Total			191.43
Postage, telegraph and telephone, exchange and express			623.01
Advertising and subscriptions, \$1,540.91; printing and stationery \$546.96			2,087.87
Miscellaneous itemized			
Surety bonds and audit	\$ 223.94		
Petty cash	171.00		394.94
Real estate expenses:			
Repairs and expenses	\$ 309.12		1,014.73
Taxes	705.61		50,645.46
Paid stockholders for dividends			\$ 123,055.73
Total Disbursements			\$ 224,333.54
Balance			

LEDGER ASSETS

Book value of real estate	\$ 22,387.47
Mortgage loans on real estate	102,500.00

Book value of bonds	20,000.00	
Deposits in trust companies and banks not on interest	6,037.02	
Deposits in trust companies and banks on interest	70,000.00	76,037.02
Agents' balances representing business written subsequent to October 1, 1927	1,820.20	
Agents' balances representing business written prior to October 1, 1927	162.06	
Due from reinsurance companies on paid losses	1,724.64	
Furniture and fixtures	10,495.13	
Total	\$ 235,126.52	
Less account payable	10,792.98	
Ledger Assets, as Per Balance	\$ 224,333.54	\$ 224,333.54
NON-LEDGER ASSETS		
Interest due and accrued on mortgages	\$ 5,436.49	
Bonds not in default	157.80	
Interest accrued on certificate of deposit	424.96	
Total	\$ 6,019.25	
Market value of real estate over book value	17,612.53	
Market value of bonds and stocks over book value	502.00	
Deposit with hardware underwriters	851.29	
Total	\$ 24,985.07	
Gross Assets	\$ 249,318.61	

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures and safes	\$ 10,495.13	
Agents' balances, representing business written prior to October 1, 1927	162.06	
Total Admitted Assets	\$ 238,661.42	

LIABILITIES

	Reported or in Process of Adjustment	Total	Deduct Reinsurance	Net Unpaid Claims
Losses and Claims: Adjusted				
Fire	\$ 7,072.61	\$ 10,283.15	\$ 7,083.98	\$ 10,271.78
Totals	\$ 7,072.61	\$ 10,283.15	\$ 7,083.98	\$ 10,271.78
Estimated expense of investigation and adjustment of unpaid losses			\$ 45.12	
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$153,148.22; unearned premiums thereon per recapitulation			61,259.29	
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued				11,018.55
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement				900.00
Total amount of all liabilities except capital				\$ 83,494.74
Surplus over all liabilities		\$ 155,166.68		
Surplus as regards policyholders		\$ 155,166.68		
Total		\$ 238,661.42		

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Total
RISKS ONLY		
Risks written—direct business	\$ 8,013,814.00	\$ 8,013,814.00
Total—gross risks written	\$ 8,013,814.00	\$ 8,013,814.00
DEDUCT:		
Risks cancelled—direct business	\$ 542,154.61	\$ 542,154.61
Risks reinsured	5,605,146.00	5,605,146.00
Total deductions	\$ 6,147,300.61	\$ 6,147,300.61
Total—net risks written	\$ 1,866,513.39	\$ 1,866,513.39
PREMIUMS ONLY		
Premiums written—direct business	\$ 133,001.05	\$ 133,001.05
Total gross premiums written	\$ 133,001.05	\$ 133,001.05

IOWA FIRE INSURANCE COMPANY

DEDUCT:		
Return premiums on cancelled policies	\$ 6,918.32	\$ 6,918.32
Direct business	96,485.90	96,485.90
Premiums on risks ceded		
Total deductions	\$ 103,404.22	\$ 103,404.22
Total—net premiums written	\$ 29,596.83	\$ 29,596.83
Dividends returned to policyholders	61,018.41	61,018.41
Direct business		
LOSSES ONLY		
Gross losses paid—direct business	\$ 28,968.11	\$ 28,968.11
DEDUCT:		
Reinsurance	\$ 19,300.19	\$ 19,300.19
Total deductions	\$ 19,300.19	\$ 19,300.19
Total—net losses paid	\$ 9,667.92	\$ 9,667.92
Net losses incurred	\$ 11,360.45	\$ 11,360.45

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Computed on the 40% basis of the aggregate gross premiums written in all policies in force less deduction for reinsurance in authorized companies.

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
First Liberty Loan, No. 519,202-3-4-5-6	\$ 5,000.00	\$ 5,000.00	\$ 5,081.50
Third Liberty Loan, 5,823	5,000.00	5,000.00	5,029.50
Fourth Liberty Loan	10,000.00	10,000.00	10,391.00
Totals	\$ 20,000.00	\$ 20,000.00	\$ 20,502.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa, S. W. $\frac{1}{4}$ except 10 A. square tract N. E. corner thereof being N. E. $\frac{1}{4}$ of N. E. $\frac{1}{4}$ of said S. W. $\frac{1}{4}$ S. 21 Twp. 97, N. R. 20 W. 5 P. M.	\$ 20,000.00
Iowa, N. $\frac{1}{2}$, N. W. $\frac{1}{4}$, S. $\frac{1}{2}$, Twp. 97, N. R. 20, W. 5th P. M.	8,000.00
Iowa, N. E. $\frac{1}{4}$, S. 1, Twp. 95, R. 21, also fraction half S. 36, Twp. 96, N. R. 21	40,000.00
Iowa, N. E. $\frac{1}{4}$, S. 21, Twp. 95, N. R. 19, W. 5th P. M.	20,000.00
Iowa, E. $\frac{1}{2}$, N. E. $\frac{1}{4}$, and N. $\frac{1}{2}$, N. W. $\frac{1}{4}$, N. E. $\frac{1}{4}$, S. 9, Twp. 96, N. R. 21	9,500.00
Iowa, N. E. $\frac{1}{4}$, Sec. 8, Twp. 96, N. R. 19	5,000.00
Total	\$ 102,500.00

IOWA FIRE INSURANCE COMPANY

Located at No. 622 Commercial Street, Waterloo, Iowa
 Incorporated July 6, 1905
 W. W. Marsh, President
 Commenced Business January 15, 1906
 Hermann Miller, Secretary

CAPITAL

Capital paid up in cash	\$ 100,000.00
Amount of ledger assets December 31, of previous year	389,227.90
Extended at	\$ 389,227.90

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 146,009.77	\$ 18,251.52	\$ 30,724.02
Motor vehicles	7,875.52	474.41	264.54
Tornado, windstorm and cyclone	32,277.47	4,437.53	3,568.74
Plate glass	13,702.30	1,210.67	
Totals	\$ 199,865.06	\$ 24,374.13	\$ 34,557.30
		Total Deductions	Net Premiums
Fire		\$ 48,975.54	\$ 97,034.23
Motor vehicles		738.95	7,136.51

REPORT OF IOWA INSURANCE DEPARTMENT

Tornado, windstorm and cyclone	8,006.27	24,271.20
Plate glass	1,210.67	12,491.63
Totals	\$ 58,931.43	\$ 140,933.63
Total net premiums		\$ 140,933.63
Interest on mortgage loans	\$ 9,364.66	
Collateral loans	707.57	
Bonds and dividends on stocks	3,096.35	
Deposits, trust companies or banks	2,779.26	
From other sources	1,379.11	
Rents	1,285.00	
Total Interest and Rents		\$ 18,611.95
From other sources, total		6.25
Increase in liabilities on account of reinsurance treaties		3,298.11
Increase in book value of ledger assets		3,788.56
Total Income		\$ 166,638.50
Total		\$ 555,866.40

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 52,900.67	\$ 2.50	\$ 4,536.22
Motor vehicles	2,803.62	146.81	
Tornado, windstorm and cyclone	4,022.00		1,489.20
Plate glass	4,670.62	183.15	
Totals	\$ 64,396.91	\$ 332.46	\$ 6,025.42
		Total Deductions	Net Amount Paid Policyholders for Losses
Fire		\$ 4,538.72	\$ 48,361.96
Motor vehicles		146.81	2,656.81
Tornado, windstorm and cyclone		1,489.20	2,539.80
Plate glass		183.15	4,487.47
Totals		\$ 6,357.88	\$ 58,069.03
(Amount paid for losses incurred in previous years included in net amount paid \$1,948.44)			
Loss adjustment expenses			959.14
Agents' compensation, including brokerage		35,646.81	
Agents' allowances		268.06	
Total agents' compensation and allowances			35,914.87
Field supervisory expenses:			
Salaries of field men	\$ 6,250.00		
Expenses of field men	4,817.48		
Executive-traveling expenses of others than field men		345.50	
Total field supervisory expenses			11,412.98
Salaries and fees—directors, officers and clerks			22,576.09
Rents			2,608.67
Furniture and fixtures, including rent of and repairs to same			254.39
Maps, including corrections			49.73
Inspections and surveys, including underwriters' boards and tariff associations			1,451.59
Federal taxes			3,206.21
Taxes, licenses and fees:			
State, county and municipal	\$ 1,650.81		
Insurance department	250.00		
All other taxes, licenses and fees (except on real estate)		16.00	1,916.81
Postage, telegraph and telephone, exchange and express			1,119.47
Legal expenses, excluding legal expense on losses			38.32
Advertising and subscriptions	\$ 1,789.64		
Printing and stationery	2,072.60		3,862.24
Abstract fees	\$ 57.50		
Miscellaneous expense	271.03		
Donations	396.00		724.53

Real estate expenses:		
Repairs and expenses	\$ 3,937.42	
Taxes	523.29	4,460.71
Paid stockholders for dividends, cash		10,000.00
Decrease in liabilities during the year on account of reinsurance treaties		2,311.07
Agents' balances charged off		194.73
Loss on certificate of deposit charged off		838.55

Total Disbursements \$ 162,029.25

Balance \$ 393,837.15

LEDGER ASSETS

Book value of real estate	\$ 37,239.54
Mortgage loans on real estate, first liens	159,476.83
Loans secured by pledge of bonds, stocks or other collateral	10,000.00
Book value of bonds, \$33,022.02, and stocks, \$2,520.00	35,542.02
Cash in office	\$ 4,529.53
Deposits in trust companies and banks on interest	90,772.01
Agents' balances representing business written subsequent to October 1, 1927	29,326.38
Agents' balances representing business written prior to October 1, 1927	605.44
Bills receivable, taken for fire risks	15,333.94
Due from reinsurance company for losses	11.46
School warrants	11,000.00

Ledger Assets, as Per Balance \$ 393,837.15

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 2,063.79
Bonds not in default	689.54
Collateral loans	271.20
Other assets	69.66

Total \$ 3,094.19

Market value of real estate over book value 16,341.09

Market value of bonds and stocks over book value 318.58

Gross Assets \$ 407,591.61

DEDUCT ASSETS NOT ADMITTED

Stock of Uniform Ptg. & Supply Co.	\$ 20.00
Agents' balances, representing business written prior to October 1, 1927	605.44
Bills receivable past due, taken for premiums	341.65
Certificates of deposits in closed banks	384.65
Interest on mortgage loans past due	123.75

Total \$ 1,475.49

Total Admitted Assets \$ 406,116.12

LIABILITIES

Losses and Claims:	Reported or in Process of Adjustment	Resisted	Total	Net Unpaid Claims
Fire	\$ 3,417.50	\$ 1,000.00	\$ 4,417.50	\$ 4,417.50
Totals	\$ 3,417.50	\$ 1,000.00	\$ 4,417.50	\$ 4,417.50

Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$261,346.23; unearned premiums thereon per recapitulation	131,129.02
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$120,136.11; unearned premiums thereon per recapitulation	50,412.81
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement	5,000.00
Funds held under reinsurance treaties	3,298.11

Total amount of all liabilities except capital \$ 203,257.44

Capital paid up \$ 100,000.00

Surplus over all liabilities 102,858.68

Surplus as regards policyholders 202,858.68

Total \$ 406,116.12

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	\$11,062,509.00	\$ 65,274.00	\$ 6,302,236.00
Risks written—reinsurance	1,211,299.00		458,406.00
Total gross risks written	\$12,273,808.00	\$ 65,274.00	\$ 6,760,642.00
DEDUCT:			
Risks cancelled			
Direct	\$ 1,626,770.00	\$ 2,200.00	\$ 1,017,411.00
Reinsurance	188,107.00		102,478.00
Risks reinsured	2,401,436.00	22,386.00	821,259.00
Total deductions	\$ 4,216,313.00	\$ 24,586.00	\$ 1,941,148.00
Total-net risks written	\$ 8,057,495.00	\$ 40,688.00	\$ 4,819,494.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 131,110.54	\$ 7,875.52	\$ 29,707.98
Premiums written—reinsurance	14,899.23		2,509.49
Total gross premiums written	\$ 146,009.77	\$ 7,875.52	\$ 32,217.47
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 16,426.61	\$ 474.41	\$ 3,963.03
Reinsurance business	1,824.91		474.50
Premiums on risks ceded	30,724.02	264.54	3,568.74
Total deductions	\$ 48,975.54	\$ 738.95	\$ 8,006.27
Total-net premiums written	\$ 97,024.23	\$ 7,136.57	\$ 24,211.20
LOSSES ONLY			
Gross losses paid—direct business	\$ 48,308.24	\$ 2,833.62	\$ 3,768.30
Gross losses paid—reinsurance business	4,592.43		253.61
DEDUCT:			
Salvage—direct business	\$ 2.50	\$ 146.81	
Reinsurance	4,536.22		1,489.30
Total deductions	\$ 4,538.72	\$ 146.81	\$ 1,489.30
Total-net losses paid	\$ 48,361.95	\$ 2,656.81	\$ 2,532.80
Net losses incurred	\$ 50,831.01	\$ 2,656.81	\$ 2,532.80
		All Other	Total
RISKS ONLY			
Risks written—direct business			\$17,430,019.00
Risks written—reinsurance			1,969,705.00
Total gross risks written			\$19,399,724.00
DEDUCT:			
Risks cancelled—direct			\$ 2,646,281.00
Risks cancelled—reinsurance			290,585.00
Risks reinsured			3,245,081.00
Total deductions			\$ 6,182,047.00
Total-net risks written			\$12,917,677.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 13,702.30	\$ 182,336.34	
Premiums written—reinsurance			17,468.72
Total gross premiums written	\$ 13,702.30	\$ 199,805.06	
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 1,210.67	\$ 22,674.72	
Reinsurance business			2,299.41
Premiums on risks ceded			24,537.30
Total deductions	\$ 1,210.67	\$ 58,931.43	
Total-net premiums written	\$ 12,491.63	\$ 140,873.63	
LOSSES ONLY			
Gross losses paid—direct business	\$ 4,070.62	\$ 59,550.87	
Gross losses paid—reinsurance business			4,846.04

DEDUCT:		
Salvage—direct business	\$ 183.15	\$ 332.46
Reinsurance		6,025.42
Total deductions	\$ 183.15	\$ 6,357.88
Total-net losses paid	\$ 4,457.47	\$ 58,030.03
Net losses incurred	\$ 4,457.47	\$ 60,508.09

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Re-insurance	Gross Premiums Charged Less Re-insurance	Amount of Premiums Unearned
1927 One year or less	\$ 4,053,978.00	\$ 43,685.05	\$ 21,842.52
1926 Two years	147,402.00	763.56	190.89
1927 Two years	67,224.00	409.95	307.46
1925 Three years	3,399,804.00	33,696.41	5,616.07
1926 Three years	3,792,443.00	34,422.60	17,211.80
1927 Three years	4,043,291.00	36,449.01	30,374.17
1924 Four years	16,852.00	293.07	36.63
1925 Four years	21,850.00	304.93	114.35
1926 Four years	22,062.00	339.18	211.09
1927 Four years	53,213.00	740.55	647.98
1923 Five years	1 231,173.00	20,445.11	2,044.51
1924 Five years	1,054,061.00	21,035.92	6,310.47
1925 Five years	1,456,287.00	28,653.87	14,326.93
1926 Five years	1,178,285.00	21,014.30	14,710.01
1927 Five years	1,147,566.00	19,092.72	17,183.44
Totals	\$21,686,239.00	\$ 261,346.23	\$ 131,129.02
Grand Totals	\$21,686,239.00	\$ 261,346.23	\$ 131,129.02

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

		Running One Year or Less from Date of Policy		Running More than One Year from Date of Policy	
		Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles -----		\$ 6,727.08	\$ 3,363.54	\$ 56.24	\$ 27.45
Tornado, windstorm and cyclone -----		3,307.08	1,653.44	90,655.92	44,575.14
Plate glass -----		9,483.41	4,741.70	9,906.38	5,051.44
Totals -----		\$ 19,517.57	\$ 9,758.78	\$ 100,618.54	\$ 49,654.03
				Total Premiums	Total Premiums
Motor vehicles -----				\$ 6,783.82	\$ 3,390.99
Tornado, windstorm and cyclone -----				93,963.00	46,228.68
Plate glass -----				19,389.79	9,793.14
Totals -----				\$ 120,136.11	\$ 59,412.81

SUMMARY OF BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Government Bonds	\$ 8,200.00	\$ 8,200.00	\$ 8,518.58
Street Improvement Bonds	12,745.28	12,000.00	12,745.28
Public Utilities	12,076.74	11,500.00	12,076.74
Stocks	2,500.00	2,500.00	2,500.00
Associated Manufacturers, Waterloo, Ia.	20.00	20.00	20.00
1-10 Share Uniform Ptg. & Supply			
Totals	\$ 35,542.02	\$ 34,220.00	\$ 35,860.60

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa, first liens	\$ 158,226.83
Minnesota, first lien	1,250.00
Total	\$ 159,476.83

IOWA MUTUAL INSURANCE COMPANY

Located at No. 509 Ninth Street, De Witt, Iowa
 Incorporated as Company in 1920 Commenced Business in 1900
 T. W. Large, President G. M. Smith, Secretary

Amount of ledger assets December 31, of previous year \$ 697,001.99

Extended at ----- \$ 697,001.99

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 602,217.60	\$ 62,858.95	\$ 54,457.75
Motor vehicles	49,898.15	4,943.69	
Tornado, windstorm and cyclone	92,660.96	6,150.04	4,093.88
Plate glass	50,629.75	6,646.33	
Totals	\$ 795,405.86	\$ 80,608.01	\$ 58,551.63
		Total Deductions	Net Premiums
Fire		\$ 117,316.70	\$ 484,900.30
Motor vehicles		4,943.69	44,954.46
Tornado, windstorm and cyclone		10,252.92	82,406.04
Plate glass		6,646.33	43,983.42
Totals		\$ 139,159.64	\$ 656,246.22
Total net premiums			\$ 656,246.22
Interest on mortgage loans			\$ 12,726.72
Bonds and dividends on stocks			16,869.70
Deposits, trust companies or banks			1,761.21
Rents			3,939.00
Total Interest and Rents			\$ 35,296.63
Increase in liabilities on account of reinsurance treaties			332.70
From agents balances previously charged off			166.93
Profit on sale or maturity of ledger assets			2,766.75
Total Income			\$ 694,809.23
Total			\$ 1,391,811.22

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 281,158.40	\$ 2,796.38	\$ 43,521.94
Motor vehicles	16,437.45	312.30	
Tornado, windstorm and cyclone	51,322.63		4,431.03
Plate glass	17,520.03	110.13	
Totals	\$ 366,438.51	\$ 3,218.81	\$ 47,952.97
		Net Amount Paid Policy- holders for	
		Total Deductions	Losses
Fire		\$ 46,317.62	\$ 234,840.78
Motor vehicles		312.30	16,125.15
Tornado, windstorm and cyclone		4,431.03	46,891.60
Plate glass		110.13	17,409.90
Totals		\$ 51,171.08	\$ 315,267.43
(Amount paid for losses incurred in previous years included in net amount paid \$22,626.17)			
Loss adjustment expenses			\$ 6,836.29
Agents' compensation, including brokerage		143,115.91	
Agents' allowances		128.06	
Total agents' compensation and allowances			143,243.97
Field supervisory expenses:			
Salaries of field men		\$ 11,070.00	
Expenses of field men		4,286.79	
Executive-traveling expenses of others than field men		61.85	
Total field supervisory expenses			15,418.64

IOWA MUTUAL INSURANCE COMPANY

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Salaries and fees—directors, officers and clerks	58,440.25
Rents	5,741.04
Furniture and fixtures, including rent of and repairs to same	6,926.29
Inspections and surveys, including underwriters' boards and tariff associations	2,731.93
Taxes, licenses and fees:	
State, county and municipal	\$ 4,018.09
Insurance department	1,001.17
All other taxes, licenses and fees (except on real estate)	314.30
Postage, telegraph and telephone, exchange and express	1,906.55
Legal expenses, excluding legal expenses on losses	129.20
Advertising and subscriptions	\$ 2,252.32
Printing and stationery	3,582.28
Freight, insurance, office supplies, convention expense, donations, sundries	2,231.90
Real estate expenses:	
Repairs and expenses	\$ 1,233.23
Taxes	1,428.00
Paid members for dividends	35,900.16
Decrease in liabilities during the year on account of different agents' credit balances	146.15
Agents' balances charged off	363.38
Loss on sale or maturity of ledger assets	982.00
Decrease, by adjustment in book value of ledger assets	746.53
Total Disbursements	611,030.70
Balance	\$ 780,780.52

LEDGER ASSETS

Book value of real estate	\$ 80,413.49
Mortgage loans on real estate	260,833.15
Loans secured by pledge of bonds, stocks or other col- lateral	7,000.00
Book value of bonds, \$258,507.25; and stocks	14,837.50
Cash in office	809.15
Deposits in trust companies and banks on interest	72,018.72
Agents' balances representing business written sub- sequent to October 1, 1927	58,327.79
Agents' balances representing business written prior to October 1, 1927	11,294.56
Premium in course of collection	7,466.01
Reinsurance balances	9,182.90
Ledger Assets, as Per Balance	\$ 780,780.52

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 11,788.48
Bonds not in default	4,706.33
Collateral loans	106.25
Total	\$ 16,601.06
Recoverable for reinsurance on paid losses	4,046.09
Total	\$ 20,647.15
Gross Assets	\$ 801,427.67

DEDUCT ASSETS NOT ADMITTED

Premium C. of C. past due	\$ 659.96
Other unadmitted assets	10,413.50
Agents' balances, representing business written prior to October 1, 1927	11,294.56
Book value of ledger assets over market value	3,034.75
Total Admitted Assets	\$ 776,024.90

LIABILITIES

	Reported or In Process of Adjustment	Incurred but not Reported	Resisted
Losses and Claims:			
Fire	\$ 9,490.37	\$ 2,500.00	\$ 2,500.00
Motor vehicles	211.53	150.00	

REPORT OF IOWA INSURANCE DEPARTMENT

Tornado, windstorm and cyclone	234.56	300.00	
Plate glass	1,640.73	300.00	
Totals	\$ 11,577.39	\$ 3,150.00	\$ 2,500.00
Losses and Claims:		Total	Net Unpaid Claims
Fire		14,490.57	14,490.57
Motor vehicle		361.53	361.53
Tornado, windstorm and cyclone		434.56	434.56
Plate glass		1,940.73	1,940.73
Totals		\$ 17,227.39	\$ 17,227.39
Estimated expense of investigation and adjustment of unpaid losses (\$1,000.00)			
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$707,799.70; unearned premiums thereon per recapitulation		283,080.28	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$188,152.12; unearned premiums thereon per recapitulation		115,260.85	
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued			500.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement			7,000.00
Funds held under reinsurance treaties			5,934.14
Agents' credit balance			1,050.27
Total amount of all liabilities except capital			\$ 429,653.00
Surplus over all liabilities		\$ 346,971.81	
Surplus as regards policyholders			346,971.81
Total			\$ 776,624.90

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	\$65,094,187.00	\$ 3,155,046.00	\$45,803,871.00
Risks written—reinsurance	8,926,829.00		5,981,321.00
Total—gross risks written	\$74,021,016.00	\$ 3,155,046.00	\$51,785,192.00
DEDUCT:			
Risks reinsured	\$ 8,986,271.00		\$ 3,802,388.00
Risks cancelled—direct business	5,740,684.00	\$ 509,367.00	4,310,745.00
Risks cancelled—reinsurance business	475,880.00		275,785.00
Total deductions	\$15,202,835.00	\$ 509,367.00	\$ 8,348,918.00
Total—net risks written	\$58,818,181.00	\$ 2,645,679.00	\$43,436,274.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 434,642.27	\$ 49,898.15	\$ 84,585.14
Premiums written—reinsurance	42,509.18		6,370.71
Total gross premiums written	\$ 477,241.45	\$ 49,898.15	\$ 90,955.85
DEDUCT:			
Return premiums on cancelled policies			
Direct business	\$ 27,793.13	\$ 4,943.00	\$ 4,768.61
Reinsurance business	4,786.04		786.92
Premiums on risks ceded	54,457.75		4,093.88
Total deductions	\$ 87,036.92	\$ 4,943.00	\$ 9,649.41
Total—net premiums written	\$ 390,204.53	\$ 44,954.46	\$ 81,306.44
Dividends returned to policyholders			
Direct business	\$ 31,845.67		
LOSSES ONLY			
Gross losses paid—direct business	\$ 208,086.00	\$ 10,437.45	\$ 50,116.00
Gross losses paid—reinsurance business	31,280.27		753.77
DEDUCT:			
Salvage—direct business	\$ 1,305.00	\$ 312.30	
Reinsurance	43,521.24		4,431.03
Total deductions	\$ 44,826.24	\$ 312.30	\$ 4,431.03
Total—net losses paid	\$ 195,149.00	\$ 10,125.15	\$ 45,433.40
Net losses incurred	\$ 203,549.62	\$ 15,829.72	\$ 46,762.45

	Plate Glass	Total
RISKS ONLY		
Risks written—direct business	\$ 3,444,116.00	\$117,497,230.00
Risks written—reinsurance		14,908,150.00
Total—gross risks written	\$ 3,444,116.00	\$132,405,370.00
DEDUCT:		
Risks reinsured		\$12,848,659.00
Risks cancelled—direct business	\$ 393,209.00	10,854,065.00
Risks cancelled—reinsurance business		751,065.00
Total deductions	\$ 393,209.00	\$24,454,589.00
Total—net risks written	\$ 3,050,847.00	\$107,950,981.00
PREMIUMS ONLY		
Premiums written—direct business	\$ 47,590.98	\$ 616,716.54
Premiums written—reinsurance		48,969.89
Total gross premiums written	\$ 47,590.98	\$ 665,686.43
DEDUCT:		
Return premiums on cancelled policies		
Direct business	\$ 5,405.12	\$ 42,910.55
Reinsurance business		5,372.97
Premiums on risks ceded		58,551.63
Total deductions	\$ 5,405.12	\$ 107,035.15
Total—net premiums written	\$ 42,185.86	\$ 558,651.28
Dividends returned to policyholders		\$ 31,845.67
LOSSES ONLY		
Gross losses paid—direct business	\$ 16,917.40	\$ 202,151.57
Gross losses paid—reinsurance business		32,043.04
DEDUCT:		
Salvage—direct business	\$ 110.13	\$ 1,727.43
Reinsurance		47,952.27
Total deductions	\$ 110.13	\$ 49,679.70
Total—net losses paid	\$ 16,807.27	\$ 274,514.91
Net losses incurred	\$ 16,748.00	\$ 282,889.79

RISKS AND PREMIUMS

	Fire Risks	Premiums	Tornado Risks	Premiums
In force December 31, 1926	\$90,497,049.00	\$ 683,617.01	\$71,788,075.00	\$ 188,458.00
Written or renewed during the year	84,480,516.00	602,217.00	52,309,927.00	92,060.96
Total	\$183,977,565.00	\$ 1,285,834.01	\$124,098,002.00	\$ 281,119.62
DEDUCT:				
Expired during the year	\$85,477,232.00	\$ 431,432.18	\$39,770,784.00	\$ 50,601.72
Cancelled during year	8,606,565.00	83,438.81	4,676,559.00	11,690.46
Total	\$74,082,797.00	\$ 514,870.99	\$44,447,343.00	\$ 71,292.18
In force January 1, 1928	\$109,894,768.00	\$ 770,963.02	\$79,650,850.00	\$ 209,827.44
Deduct amount reinsured	8,784,157.00	63,262.33	4,330,425.00	6,970.22
Net amount in force	\$101,110,611.00	\$ 707,700.70	\$75,320,425.00	\$ 202,857.22
Auto Risks			Plate Glass	
In force December 31, 1926	\$ 1,804,242.00	\$ 30,190.51	\$ 3,135,805.00	\$ 43,074.57
Written or renewed during the year	3,155,046.00	49,898.15	3,504,885.00	50,629.75
Total	\$ 4,959,288.00	\$ 80,088.66	\$ 6,640,690.00	\$ 93,704.32
DEDUCT:				
Expired during the year	\$ 1,721,426.00	\$ 27,499.92	\$ 2,000,070.00	\$ 45,806.60
Cancelled during year	509,367.00	8,127.36	418,091.00	7,004.11
Total	\$ 2,230,793.00	\$ 35,627.28	\$ 2,418,161.00	\$ 52,810.71
In force January 1, 1928	\$ 2,728,495.00	\$ 44,461.38	\$ 3,126,529.00	\$ 40,833.52
Net amount in force	\$ 2,728,495.00	\$ 44,461.38	\$ 3,126,529.00	\$ 40,833.52
RECAPITULATION				
In force December 31, 1926			\$176,225,171.00	\$ 945,340.75
Written or renewed during year			143,450,374.00	795,405.86
Total			\$319,675,545.00	\$ 1,740,746.61

Expired and cancelled	124,274,894.00	674,661.25
In force December 31, 1927.....	\$195,400,651.00	\$ 1,066,085.36
Less reinsurance	13,114,582.00	70,232.54
Net amount in force.....	\$182,286,069.00	\$ 995,852.82

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
De Witt Town Impr., Iowa, Due 1930—			
33-36-39, 6%	\$ 4,050.00	\$ 4,500.00	\$ 4,500.00
Consumers Power Co., Iowa, Due 1934, 6%	1,910.00	2,000.00	2,040.00
Cities Service Co., Del., 6%, 1966.....	4,650.00	5,000.00	5,020.00
Con. Cities L. & P. Co., N. Y., 5%, 1962.....	4,150.00	5,000.00	4,450.00
Central States P. & L. Co., 6%, 1945.....	4,950.00	5,000.00	5,100.00
Central States P. & L. Co., 5½%, 1928.....	4,925.00	5,000.00	5,012.50
Chicago-Aurora & Elgin Ry., 6%, 1951.....	4,787.50	5,000.00	4,800.00
Cities Service Co., Del., 5%, 1966.....	4,587.50	5,000.00	4,550.00
Central Gas & Elec. Co., Del., 5½%, 1946.....	4,750.00	5,000.00	4,800.00
Community P. & L. Co., 5%, 1957.....	4,762.50	5,000.00	4,800.00
Galveston-Houston Elec. Co., 6½%, 1931.....	4,937.50	5,000.00	4,950.00
Interstate Pub. Service Co., Ind., 6%, 1948.....	4,562.50	5,000.00	5,200.00
Iowa Elec. Co., Ia., 6%, 1949.....	5,050.00	5,000.00	5,050.00
Maysville Pub. Service Corp., Ky., 5½%, 1942.....	4,837.50	5,000.00	5,000.00
No. Ohio Traction & L. Co., Ohio, 6%, 1947.....	4,862.50	5,000.00	5,150.00
Nebr. Elec. Power Co., Del., 6, 1930.....	5,000.00	5,000.00	5,000.00
Southern Utilities Co., 5½%, 1950.....	4,862.50	5,000.00	4,862.50
Standard Gas & Elec. Co., N. Y., 6%, 1951.....	4,900.00	5,000.00	5,150.00
S. E. P. & L. Co., 6%, 2025.....	4,737.50	5,000.00	5,300.00
Standard P. & L. Co., 6%, 1957.....	4,962.50	5,000.00	4,950.00
United L. & P. Co., 6½%, 1974.....	4,725.00	5,000.00	5,150.00
Washington Gas & Elec. Co., 6½%, 1947.....	4,887.50	5,000.00	4,887.50
Armour & Co., Del., 5½%, 1943.....	4,787.50	5,000.00	4,400.00
Anaconda Copper Mining Co., 6%, 1953.....	4,812.50	5,000.00	5,300.00
Amal. Sugar Co., Utah, 7%, 1937.....	4,987.50	5,000.00	5,250.00
Bethlehem Steel Corp., 5½%, 1953.....	4,637.50	5,000.00	5,150.00
Bolton Apt., Iowa, 7, 1933.....	5,063.50	5,000.00	5,000.00
Brown Paper Mill, Inc., La., 6%, 1939.....	4,931.25	5,000.00	5,000.00
Broadway Dept. Stores, 6, 1941.....	4,912.50	5,000.00	4,912.50
Central Paper Co., 6½%, 1940.....	4,975.00	5,000.00	4,500.00
Curtis Companies Inc., Ia., 6½%, 1935.....	4,975.00	5,000.00	5,150.00
Con. Cement Co., Del., 6½%, 1941.....	4,900.00	5,000.00	4,850.00
Des Moines Impr. Co., Ia., 7%, 1932.....	5,000.00	5,000.00	4,000.00
First Nat'l Securities Co., Ia., 5%, 1936.....	10,000.00	10,000.00	10,000.00
W. F. Hall Printing Co., 5½%, 1947.....	5,000.00	5,000.00	5,000.00
Hearst Publications, Calif., 6¼%, 1943.....	4,987.50	5,000.00	4,987.50
Keystone Tel. Co., Pa., 6%, 1951.....	4,912.50	5,000.00	4,900.00
Morgan Engineering Co., Ohio, 8%, 1941.....	4,975.00	5,000.00	3,250.00
Nat'l Steel Car Lines Equip. Trust, J., 5½%, 1933.....	4,987.50	5,000.00	4,987.50
Nichols Wire Sheet & Hdw. Co., 7%, 1932.....	4,975.00	5,000.00	5,050.00
Otis Steel Co., Ohio, 6%, 1941.....	4,912.50	5,000.00	4,950.00
Old Ben Coal Corp., 7½%, 1934.....	4,030.00	4,000.00	3,800.00
Pacific States Lbr. Co., Calif., 8%, 1942.....	5,187.50	5,000.00	2,050.00
Public Utilities Bldg. Co., Ia., 6%, 1936.....	4,975.00	5,000.00	4,975.00
Pacific Mills, Mass., 5½%, 1931.....	4,725.00	5,000.00	4,850.00
Pure Oil Co., Ohio, 5½%, 1937.....	4,925.00	5,000.00	5,000.00
Pure Oil Co., Ohio, 5½%, 1937.....	4,985.00	5,000.00	5,000.00
Sugar Estates of Oriente, Mo., 7%, 1942.....	4,925.00	5,000.00	5,050.00
Sinclair Con. Oil Corp., N. Y., 6½%, 1938.....	4,687.50	5,000.00	4,900.00
W. Va. Coal & Coke Co., 6%, 1950.....	4,787.50	5,000.00	3,000.00
Wheeling Steel Corp., 5½%, 1948.....	4,812.50	5,000.00	5,050.00
E. H. Wilson Mfg. Co., 6½%, 1935.....	4,975.00	5,000.00	4,975.00
Walworth Mfg. Co., 6%, 1945.....	4,912.50	5,000.00	4,800.00
50 shares Tide Water Asso. Oil Co., 6%, preferred stock	4,862.50	5,000.00	4,400.00
50 shares Iowa Investment Corp., De-Witt, Ia., 7%, preferred stock	5,000.00	5,000.00	5,000.00
50 shares N. E. Iowa Power Co., 7%, preferred stock	4,975.00	5,000.00	5,100.00
Totals	\$ 273,344.75	\$ 280,500.00	\$ 270,310.00

IOWA NATIONAL FIRE INSURANCE COMPANY

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MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 107,435.29
Louisiana	9,066.66
Minnesota	82,745.00
Oklahoma	61,586.20
Total	\$ 260,833.15

IOWA NATIONAL FIRE INSURANCE COMPANY

Located at No. 750 Insurance Exchange Bldg., Des Moines, Iowa
 Incorporated Dec. 9, 1915 Commenced Business January 2, 1917
 Chas. S. Vance, President C. M. Spencer, Secretary

CAPITAL

Capital paid up in cash.....	\$ 500,000.00
Amount of ledger assets December 31, of previous year	1,200,045.47
Extended at	\$ 1,200,045.47

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 401,346.92	\$ 58,516.54	\$ 106,190.61
Motor vehicles	2,725.48	401.91	24.37
Tornado, windstorm and cyclone	49,926.02	6,814.71	3,117.91
Earthquake	4,266.24	1,938.70	1,623.06
Totals	\$ 458,264.66	\$ 67,671.86	\$ 110,955.95
		Total	Net
Fire		\$ 164,707.15	\$ 236,639.77
Motor vehicles		426.28	2,289.20
Tornado, windstorm and cyclone		9,932.62	39,993.40
Earthquake		3,561.76	704.48
Totals		\$ 178,627.81	\$ 279,636.85
Total net premiums.....			\$ 50,267.61
Interest on mortgage loans.....			4,157.28
Bonds and dividends on stocks.....			814.37
Deposits, trust companies or banks.....			453.81
From other sources			4,891.65
Rents			
Total Interest and Rents.....			\$ 60,574.72
From agents balances previously charged off.....			46.29
Profit on sale or maturity of ledger assets.....			2,368.97
Total Income			\$ 342,626.83
Total			\$ 1,542,672.30

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 122,656.23	\$ 49.64	\$ 35,667.96
Motor vehicles	721.55		
Tornado, windstorm and cyclone.....	3,897.43		449.10
Totals	\$ 127,275.21	\$ 49.64	\$ 36,116.66
		Total	Net Amount Paid Policyholders for
Fire		\$ 35,717.20	\$ 86,939.08
Motor vehicles		449.10	721.55
Tornado, windstorm and cyclone.....			3,448.33
Totals		\$ 36,166.30	\$ 91,108.91

(Amount paid for losses incurred in previous years included in net amount paid \$ 11,118.50)		
Loss adjustment expenses		\$ 8,261.12
Agents' compensation, including brokerage	74,387.84	
Agents' allowances	475.16	
Total agents' compensation and allowances		74,863.00
Field supervisory expenses:		
Salaries of field men	\$ 9,859.25	
Expenses of field men	4,979.67	
Executive-traveling expenses of others than field men	528.37	
Total field supervisory expenses		15,367.29
Salaries and fees—directors, officers and clerks		30,834.93
Rents		6,614.22
Furniture and fixtures, including rent of and repairs to same		1,373.90
Maps, including corrections		239.27
Inspections and surveys, including underwriters' boards and tariff associations		2,667.10
Federal taxes		2,974.17
Taxes, licenses and fees:		
State, county and municipal		4,759.54
Insurance department		4,457.49
Fire patrol and salvage corps		37.02
Postage, telegraph and telephone, exchange and express		1,094.03
Legal expenses, excluding legal expense on losses		503.32
Advertising and subscriptions	\$ 4,370.44	
Printing and stationery	2,184.97	6,555.41
Contributions, \$305.00; supplies, \$397.37		702.37
Moving expense		253.99
Investment expense		2,081.14
Sundry expense		17.00
Real estate expenses:		
Repairs and expenses	\$ 9,602.18	
Taxes	1,986.04	11,588.22
Paid stockholders for dividends, cash		40,000.00
Agents' balances charged off		77.36
Decrease, by adjustment in book value of ledger assets		18,435.93
Total Disbursements		\$ 324,846.93
Balance		\$ 1,217,825.37

LEDGER ASSETS

Book value of real estate	\$ 146,300.00
Mortgage loans on real estate, first liens	858,550.00
Book value of bonds, \$78,871.92; and stocks	\$ 3,000.00
Cash in office	\$ 6,763.60
Deposits in trust companies and banks on interest	51,103.46
	57,867.06
Agents' balances representing business written subsequent to October 1, 1927	37,116.05
Agents' balances representing business written prior to October 1, 1927	13,024.46
Bills receivable, taken for fire risks	7,184.40
Land contract	15,800.00
Due from reinsuring companies	1.70
Accounts receivable	109.73

Ledger Assets, as Per Balance \$ 1,217,825.37

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 23,490.06
Bonds not in default	1,272.17
Other assets, on land contract	1,900.00
Rents accrued	4,048.91
Total	\$ 30,711.14
Market value of real estate over book value	38,500.00
Market value of bonds and stocks over book value	4,785.13
Total	\$ 73,995.27
Gross Assets	\$ 1,291,821.64

DEDUCT ASSETS NOT ADMITTED

DEDUCT ASSETS NOT ADMITTED			
Agents' balances, representing business written prior to October 1, 1927		\$	13,024.46
Total Admitted Assets		\$	1,278,797.18
LIABILITIES			
Losses and claims:	Adjusted	Reported or in Process of Adjustment	Resisted
Fire	\$ 8,264.14	\$ 18,769.76	\$ 2,000.00
Tornado, windstorm and cyclone	21.00	122.50	
Totals	\$ 8,286.04	\$ 18,892.26	\$ 2,000.00
	Total	Deduct Reinsurance	Net Unpaid Claims
Fire	\$ 29,083.90	\$ 5,796.80	\$ 23,287.10
Tornado, windstorm and cyclone	144.40	16.67	127.73
Totals	\$ 29,178.30	\$ 5,813.47	\$ 23,364.83
Estimated expense of investigation and adjustment of (unpaid losses \$2,118.56)			
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$585,000.23; unearned premiums thereon per recapitulation		297,014.81	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$146,124.60; unearned premiums thereon per recapitulation		73,445.50	
Net premium reserve and all other liabilities, except capital, under the life insurance or any other special department			370,460.31
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued			200.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement			14,000.00
Contingent commission or other charges due or accrued			2,000.00
Total amount of all liabilities except capital			\$ 412,143.70
Capital paid up	\$ 500,000.00		
Surplus over all liabilities		366,653.48	
Surplus as regards policyholders			866,653.48
Total			\$ 1,278,797.18

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone	Total
RISKS ONLY				
Risks written—direct business	\$18,761,630.00	\$ 262,625.00	\$10,760,635.00	\$29,784,900.00
Risks written—reinsurance	547,414.03		302,065.00	909,479.00
Total—gross risks written	\$19,309,034.00	\$ 262,625.00	\$11,122,720.00	\$30,694,379.00
DEDUCT:				
Risks cancelled—direct business	\$ 2,829,075.63	\$ 63,460.00	\$ 1,702,571.53	\$ 4,685,107.16
Risks cancelled—reinsurance	93,867.00		63,659.00	157,526.00
Risks reinsured	4,954,428.11	1,183.00	720,565.69	5,676,176.80
Total deductions	\$ 7,877,370.74	\$ 64,643.00	\$ 2,576,796.22	\$10,518,809.96
Total—net risks written	\$11,431,663.26	\$ 197,982.00	\$ 8,545,923.78	\$20,175,569.04
PREMIUMS ONLY				
Premiums written—direct business	\$ 212,397.27	\$ 2,725.48	\$ 46,963.65	\$ 222,086.40
Premiums written—reinsurance	7,285.29		2,962.37	10,247.66
Total gross premiums written	\$ 219,682.56	\$ 2,725.48	\$ 49,926.02	\$ 272,334.06
DEDUCT:				
Return premiums on cancelled policies				
Direct business	\$ 26,789.93	\$ 401.91	\$ 6,473.66	\$ 33,665.50
Reinsurance business	1,120.50		341.05	1,461.55
Premiums on risks ceded	61,610.48	24.37	3,117.91	64,752.76
Total deductions	\$ 89,521.00	\$ 426.28	\$ 9,932.62	\$ 99,879.90
Total—net premiums written	\$ 130,161.56	\$ 2,299.20	\$ 39,993.40	\$ 172,454.16

REPORT OF IOWA INSURANCE DEPARTMENT

LOSSES ONLY				
Gross losses paid — direct business	\$ 80,365.53	\$ 721.55	\$ 3,608.16	\$ 84,695.24
Gross losses paid—reinsurance business	2,592.51		289.27	2,881.78
DEDUCT:				
Salvage—direct business	\$ 47.52			\$ 47.52
Reinsurance	24,216.55		449.10	24,665.65
Total deductions	\$ 24,264.07		\$ 449.10	\$ 24,713.17
Total—net losses paid	\$ 58,693.97	\$ 721.55	\$ 3,448.33	\$ 62,863.85
Net losses incurred	\$ 59,036.87	\$ 721.55	\$ 3,031.87	\$ 62,790.29

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Amount of Premiums Unearned
1927 One year or less	\$ 7,519,794.00	\$ 79,774.59	\$ 39,887.30
1926 Two years	887,854.00	8,271.50	2,067.89
1927	1,165,397.00	11,221.99	8,416.30
1925 Three years	10,970,756.00	101,765.81	16,960.97
1926	12,297,128.00	111,870.60	55,935.30
1927	12,395,339.00	114,442.48	95,308.02
1924 Four years	105,378.00	695.04	86.88
1925	212,545.00	1,620.58	607.72
1926	151,792.00	1,429.55	893.47
1927	140,070.00	1,554.83	1,390.48
1923 Five years	1,756,654.00	30,237.24	3,023.72
1924	1,715,456.00	29,178.47	8,753.54
1925	2,181,100.00	37,141.24	18,570.62
1926	1,509,980.00	25,674.12	17,971.88
1927	1,751,276.00	30,122.13	27,109.92

Grand Totals \$ 54,760,539.00 \$ 585,000.23 \$ 297,014.81

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy		Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	\$ 2,328.14	\$ 1,164.07		
Earthquake	203.73	101.86	909.35	681.36
Tornado, windstorm and cyclone	6,386.33	3,193.17	136,237.05	68,395.04
Totals	\$ 8,918.20	\$ 4,459.10	\$ 137,206.40	\$ 68,986.40
Motor vehicles	\$ 2,328.14	\$ 1,164.07		
Earthquake	1,173.08	783.22		
Tornado, windstorm and cyclone	142,623.88	71,496.21		
Totals	\$ 146,124.60	\$ 73,445.50		

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Liberty Loan Bonds, 3rd, 4 1/4 %, maturity 1928	\$ 5,350.00	\$ 5,350.00	\$ 5,403.50
U. S. Liberty Loan Bonds, 4th, 4 1/4 %, maturity 1938	55,700.00	55,700.00	57,856.63
Drainage certificates, 6%, Dist. Nos. 78, 98, 107, 108, 125, Emmet Co., Ia., payable in installments	17,821.92	17,821.92	17,821.92
Eagle Fire Ins. Co., (common), Newark, N. J.	2,000.00	2,000.00	4,500.00
Des Moines City Railway, preferred, 7%	1,000.00	1,000.00	1,075.00
Total	\$ 81,871.92	\$ 81,871.92	\$ 86,657.01

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 858,550.00

IOWA STATE INSURANCE COMPANY (MUTUAL)

Located at No. 200 Main St., Keokuk, Iowa
 Commenced Business July, 1855
 Incorporated January 1855
 James C. Davis, President
 J. I. Annable, Secretary

Amount of ledger assets December 31, of previous year \$ 2,016,227.74

Extended at \$ 2,016,227.74

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 1,097,698.57	\$ 209,492.85	\$ 179,675.08
Tornado, windstorm and cyclone	259,874.76	47,879.03	23,186.79
Totals	\$ 1,357,573.33	\$ 257,371.88	\$ 202,861.87
Fire		Total Deductions	Net Premiums
Tornado, windstorm and cyclone		\$ 339,167.93	\$ 708,530.64
Totals		\$ 460,233.75	\$ 897,339.58
Total net premiums			\$ 897,339.58
Interest on mortgage loans			\$ 10,045.36
Bonds and dividends on stocks			\$ 18,972.08
Deposits, trust companies or banks			8,704.11
From other sources			502.37
Rents			6,000.00
Total Interest and Rents			44,223.92
Profit on sale or maturity of ledger assets			540.63
Total Income			\$ 942,104.13
Total			\$ 2,958,331.87

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 548,085.62	\$ 58.98	\$ 98,376.08
Tornado, windstorm and cyclone	129,520.23		4,587.79
Totals	\$ 677,605.85	\$ 58.98	\$ 102,963.87
		Total Deductions	Net Amount Paid Policyholders for Losses
Fire		\$ 98,435.06	\$ 449,650.56
Tornado, windstorm and cyclone		4,587.79	124,932.44
Totals		\$ 103,022.85	\$ 574,583.00
(Amount paid for losses incurred in previous years in net amount paid \$36,475.21)			\$ 23,955.06
Loss adjustment expenses			196,635.39
Agents' compensation			
Field supervisory expenses:			
Salaries of field men		\$ 15,829.90	
Expenses of field men		18,231.48	
Executive—traveling expenses of others than field men		2,148.10	
Total field supervisory expenses			\$ 36,209.48
Salaries and fees—directors, officers and clerks			69,778.00
Rents			6,000.00
Furniture and fixtures, including rent of and repairs to same			3,757.80
Maps, including corrections			690.02
Inspections and surveys, including underwriters' boards and tariff associations			10,315.25
Taxes, licenses and fees:			
State, county and municipal		\$ 13,895.85	
Insurance department		3,225.89	
Fire department		307.12	

Fire patrol and salvage corps	204.77	
Total taxes		17,633.22
Postage, telegraph and telephone, exchange and express		5,124.08
Legal expenses, excluding legal expense on losses		2,088.57
Advertising and subscriptions	\$ 3,506.61	
Printing and stationery	8,970.10	12,476.71
Light	\$ 789.54	
Fuel	595.40	
Sundry expense	1,069.14	2,454.08
Real estate expenses:		
Repairs and expenses	\$ 460.91	
Taxes	504.20	1,055.11
Decrease in liabilities during the year on account of reinsurance treaties		4,732.08
Agents' balances charged off		5,524.15
Loss on sale or maturity of ledger assets		10.77
Total Disbursements	\$ 973,033.18	
Balance	\$ 1,985,298.09	

LEDGER ASSETS

Book value of real estate	\$ 73,875.45	
Mortgage loans on real estate, first liens	160,308.81	
Book value of bonds	375,391.58	
Cash in office	\$ 1,937.45	
Deposits in trust companies and banks on interest	312,717.94	314,655.39
Agents' balances representing business written subsequent to October 1, 1927	102,580.91	
Agents' balances representing business written prior to October 1, 1927	4,497.33	
Bills receivable, taken for fire risks	917,568.87	
Other ledger assets, viz.:		
Premiums in course of collection	14,606.29	
Due from reinsurance companies on paid losses	8,858.36	
Furniture and fixtures, maps and autos	12,955.70	
Ledger Assets, as Per Balance	\$ 1,985,298.09	

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 4,432.86	
Bonds not in default	4,971.37	
Interest due and accrued on bank deposits	691.06	
Total	\$ 10,095.29	
Market value of bonds and stocks over book value	15,404.64	
Gross Assets	\$ 2,010,798.62	

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, maps and autos	\$ 12,955.70	
Agents' balances representing business written prior to October 1, 1927	4,497.33	
Bills receivable past due, taken for premiums	545.87	
Cash in office	171.04	
Premiums in course of collection, past due	487.20	
Total admitted assets	\$ 1,992,141.98	

LIABILITIES

Losses and claims:	Adjusted	Reported or in Process of Adjustment	Resisted
Fire	\$ 12,646.29	\$ 21,317.40	\$ 11,997.51
Tornado, windstorm and cyclone	8,382.31	7,361.13	
Totals	\$ 21,028.60	\$ 28,678.53	\$ 11,997.51
		Deduct	Net Unpaid
Fire	\$ 45,931.20	\$ 11,393.40	\$ 34,537.80
Tornado, windstorm and cyclone	13,723.44	145.94	15,577.50
Totals	\$ 61,654.64	\$ 11,539.34	\$ 50,115.30
Estimated expense of investigation and adjustment of losses		\$ 2,000.00	
Net premium reserve, 40% of net premiums in force		1,437,221.48	
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued		848.39	

Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement	18,185.18
Deferred commissions	2,690.24
Due reinsurance companies on premiums ceded	33,828.54
Outstanding checks	892.59
Voluntary reserve	100,000.00

Total amount of all liabilities except capital	\$ 1,645,471.72
Surplus over all liabilities	\$ 346,670.26
Surplus as regards policyholders	346,670.26

Total \$ 1,992,141.98

BUSINESS IN THE STATE OF IOWA—1927.

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	\$31,597,748.00	\$21,039,950.00	\$52,637,707.00
Total—gross risks written	\$31,597,748.00	\$21,039,950.00	\$52,637,707.00
DEDUCT:			
Risks cancelled—direct business	\$ 5,507,828.00	\$ 4,148,648.00	\$ 9,656,476.00
Risks reinsured	16,784,590.00	10,159,590.00	26,944,180.00
Total deductions	\$22,292,418.00	\$14,308,247.00	\$36,600,665.00
Total—net risks written	\$ 9,305,330.00	\$ 6,731,712.00	\$16,037,042.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 459,882.31	\$ 118,201.54	\$ 578,083.85
Total gross premiums written	\$ 459,882.31	\$ 118,201.54	\$ 578,083.85
DEDUCT:			
Return premiums on cancelled policies	\$ 94,413.64	\$ 24,300.41	\$ 118,714.05
Direct business	111,096.23	15,997.47	127,093.70
Premiums on risks ceded			
Total deductions	\$ 205,509.87	\$ 40,297.88	\$ 245,807.75
Total—net premiums written	\$ 254,372.44	\$ 77,903.66	\$ 332,276.10
LOSSES ONLY			
Gross losses paid—direct business	\$ 189,483.24	\$ 20,039.67	\$ 209,522.91
DEDUCT:			
Salvage—direct business	\$ 58.98		\$ 58.98
Reinsurance	53,945.19	1,294.53	55,239.72
Total deductions	\$ 54,004.17	\$ 1,294.53	\$ 55,298.70
Total—net losses paid	\$ 135,479.07	\$ 18,745.14	\$ 154,224.21
Net losses incurred	\$ 131,758.80	\$ 18,873.15	\$ 150,631.95

RECAPITULATION OF RISKS AND PREMIUMS

	Risks	Premiums
In force December 31, 1926	\$ 246,118,800.00	\$ 3,644,046.85
Written or renewed during the year	107,127,755.00	1,357,573.33
Total	\$ 353,246,545.00	\$ 5,001,620.18
Deduct expirations and cancellations	91,681,417.00	1,207,440.84
In force December 31, 1927	\$ 261,565,228.00	\$ 3,794,179.34
Deduct re-insurance	38,030,298.00	201,116.63
Net amount in force December 31, 1927	\$ 223,534,930.00	\$ 3,593,062.71
40% reserve		\$ 1,437,221.48
Voluntary reserve		\$ 100,000.00

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. 1st Liberty Loan Bonds, Coupon 4 1/4%, 1933-1947	\$ 400.00	\$ 400.00	\$ 413.87
U. S. 3d Liberty Loan Bonds, Coupon 4 1/4%, 1928	2,115.60	2,250.00	2,265.47
U. S. 3d Liberty Loan Bonds, Reg., 4 1/4%, 1928	14,944.00	15,700.00	15,778.50
U. S. Liberty Loan Bonds, Coupon, 4 1/4%, 1933-1938	5,551.50	5,550.00	5,766.80
U. S. 4th Liberty Loan Bonds, Reg., 4 1/4%, 1933-1938	86,175.00	91,300.00	94,780.81
Ames, Iowa, School Building Bonds			

4 1/2 %, 1930	10,000.00	10,000.00	10,000.00
Atlantic, Iowa, School Building Bonds, 4 1/2 %, 1928-1935	40,253.00	40,000.00	41,072.45
Central City, Iowa, School Building Bonds, 4 1/2 %, 1936	7,113.24	7,000.00	7,249.90
Clinton, Iowa, School Building Bonds, 5 %, 1930	10,000.00	10,000.00	10,100.00
Durant, Iowa, School Building Bonds, 4 1/2 %, 1933-1942	20,150.00	20,000.00	21,159.20
Estherville, Iowa, School Building Bonds, 5 %, 1929	11,239.99	11,000.00	11,158.40
Hartford, Iowa, School Building Bonds, 4 1/2 %, 1930-1936	13,500.00	13,500.00	13,849.25
Keokuk, Iowa, School Building Bonds, 4 1/2 %, 1928-1930	48,755.00	49,000.00	49,400.31
Mt. Vernon, Iowa, School Building Bonds, 5 %, 1928-1933	9,085.00	9,000.00	9,311.70
Marble Creek, Missouri, School Building Bonds, 6 %, 1928-1938	11,562.30	11,000.00	12,041.70
Tama, Iowa, School Building Bonds, 5 %, 1928-1929	6,026.59	6,000.00	6,086.19
Waukees, Iowa, School Building Bonds, 4 1/2 %, 1928-1929	12,000.00	12,000.00	12,148.85
Winterset, Iowa, School Building Bonds, 4 1/2 %, 1943	6,169.66	6,000.00	6,336.00
Iowa Soldier Bonus Bonds, 4 1/4 %, 1932	9,849.50	10,000.00	10,102.00
Lee County, Iowa, Primary Road Bonds, 4 1/4 %, 1933-1940	50,501.20	50,000.00	50,998.91
Total	\$ 375,391.58	\$ 379,700.00	\$ 390,796.23

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 38,836.81
Missouri	120,097.00
South Dakota	1,355.00
Total	\$ 160,288.81

MILL OWNERS MUTUAL FIRE INSURANCE COMPANY OF IOWA

Located at No. 507 Tenth Street, Des Moines, Iowa	Commenced Business 1875
Incorporated 1875	J. T. Sharp, President
	H. B. Carson, Secretary
Permanent fund	\$ 200,000.00
Amount of ledger assets December 31, of previous year	2,224,215.53
Extended at	\$ 2,224,215.53

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 2,740,982.44	\$ 502,701.18	\$ 333,844.92
Motor vehicles	6,707.20	2,459.08	728.31
Tornado, windstorm and cyclone	131,573.58	29,471.42	16,956.25
Sprinkler leakage	2,038.46	444.23	
Earthquake	4,496.00	1,093.28	
Totals	\$ 2,885,797.68	\$ 536,169.19	\$ 351,529.48
		Total Deductions	Total Premiums
Fire		\$ 836,546.10	\$ 1,904,436.34
Motor vehicles		3,187.39	3,519.81
Tornado, windstorm and cyclone		46,427.68	85,145.90
Sprinkler leakage		444.23	1,594.23
Earthquake		1,093.28	3,402.72
Totals		\$ 887,698.68	\$ 1,998,099.00
Total net premiums			\$ 1,998,099.00
Interest on mortgage loans		\$ 42,148.32	
Bonds and dividends on stocks		42,922.96	
Deposits, trust companies or banks		2,564.28	
Interest on deposits with bureaus and departments		316.30	
Rents		6,909.68	
Total interest and rents			\$ 94,861.54

MILL OWNERS MUTUAL FIRE INS. CO.

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Profit on sale or maturity of ledger assets	2,174.71
Total Income	\$ 2,095,135.25
Total	\$ 4,319,350.78

DISBURSEMENTS

	Gross Amount for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 839,375.56	\$ 15,921.06	\$ 86,056.23
Motor vehicles	835.32	19.50	207.61
Tornado, windstorm and cyclone	31,005.93	186.27	1,597.13
Sprinkler leakage	233.27		
Totals	\$ 872,140.08	\$ 16,126.83	\$ 87,860.97
		Total Deductions	Policyholders Paid for Losses
Fire		\$ 101,977.29	\$ 737,398.27
Motor vehicles		227.11	608.21
Tornado, windstorm and cyclone		1,783.40	29,912.53
Sprinkler leakage			233.27
Totals		\$ 103,987.80	\$ 768,152.28
(Amount paid for losses incurred in previous years included in net amount paid)	\$ 117,941.18		
Loss adjustment expenses		\$ 229,448.49	\$ 20,987.02
Agents' compensation, including brokerage			\$ 229,448.49
Total agents' compensation and allowance			\$ 229,448.49
Field supervisory expenses:		\$ 49,455.67	
Salaries of field men		31,467.39	
Expenses of field men			
Executive-traveling expenses of others than field men		2,506.19	
Total field supervisory expenses			\$ 83,429.25
Salaries and fees—directors, officers and clerks			114,041.08
Rents			13,036.84
Furniture and fixtures, including rent of and repairs to same			5,497.50
Maps, including corrections			1,822.78
Inspections and surveys, including Underwriters' Boards and Tariff Associations			19,794.44
Taxes, Licenses and Fees:			33,251.84
State, county and municipal			5,635.08
Insurance department			2,286.09
Fire department			2,008.07
Fire patrol and salvage corps			6,813.08
Postage, telegraph and telephone, exchange and express			196.83
Legal expenses, excluding legal expense on losses			
Advertising and subscriptions \$8,361.18, printing and stationery \$12,835.02			21,196.20
Miscellaneous, itemized collection and supervision expense:		\$ 2,755.43	
Mortgage loans and interest			
Deposit with bureaus and departments charged off through bank failure		301.47	3,056.90
Real estate expenses:		\$ 5,511.18	
Repairs and expenses		2,628.00	8,139.18
Taxes			
Paid policyholders for dividends, cash			497,514.26
Agents' balances charged off			535.38
Total disbursements			\$ 1,836,902.59
Balance			\$ 2,482,448.19

LEDGER ASSETS

Book value of real estate	\$ 258,077.74
Mortgage loans on real estate, first liens	764,562.51
Book value of bonds	1,041,101.26
Cash in office	\$ 100.00
Deposits in trust companies and banks on interest	151,026.48
Agents' balances representing business written subsequent to October 1, 1927	242,188.90
Agents' balances representing business written prior to October 1, 1927	2,963.74

Other ledger assets, viz.:

Deposit with bureaus and departments	5,468.00	
Glastetter & Co. Ins. Agency	16,869.47	
Reinsurance recoverable on paid losses	87.00	
Reinsurance receivable on adjustment expense on paid losses	3.69	
Ledger assets, as per balance		\$ 2,482,448.19

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 78,803.77	
Bonds not in default	18,216.69	
Interest due on bank balances	355.22	
Rents accrued	2,849.30	100,215.98
Market value of bonds and stocks over book value	24,048.74	

Gross Assets		\$ 2,606,712.91
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DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1927	\$ 2,963.74	
Glastetter & Co. Agency \$16,869.47, deposited with bureaus and departments, \$5,468.00	22,337.47	
Total Admitted Assets		\$ 2,581,411.70

LIABILITIES

	Reported or in Process of Adjustment	Resisted	Total
Losses and claims:			
Fire	\$ 88,480.50	\$ 52,606.22	\$ 141,176.72
Tornado, windstorm and cyclone	2,300.65		2,300.65
Sprinkler leakage	12.00		12.00
Totals	\$ 90,793.15	\$ 52,606.22	\$ 143,489.37
		Deduct	Net Unpaid
		Reinsurance	Claims
Fire		\$ 33,943.33	\$ 107,233.39
Tornado, windstorm and cyclone		548.11	1,752.54
Sprinkler leakage			12.00
Totals		\$ 34,491.44	\$ 108,997.93
Estimated expense of investigation and adjustment of losses (paid losses, \$27.55; unpaid losses \$2,974.55)			\$ 3,002.10
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$2,033,779.77; unearned premiums thereon per recapitulation	\$ 1,048,643.81		
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$208,015.76; unearned premiums thereon per recapitulation	115,955.11		1,164,598.92
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued			2,709.49
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement			39,368.78
Contingent commission or other charges due or accrued			18,572.65
Due reinsurance companies on excess reinsurance contracts			273.00
Reserve for contingencies			43,885.83
Unearned premiums on reinsurance in companies not authorized in this state			41,282.79
Reinsurance on paid and unpaid losses due from companies not authorized in this state			32,933.14
Total amount of all liabilities except capital			\$ 1,455,627.63
Permanent fund	\$ 200,000.00		
Surplus over all liabilities	925,784.07		
Surplus as regards policyholders			1,125,784.07
Total			\$ 2,581,411.70

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone
RISKS ONLY			
Risks written—direct business	\$37,996,375.00	\$ 200,767.00	\$12,206,097.00
Risks written—reinsurance	881,066.00		291,256.00
Total—Gross risks written	\$38,877,441.00	\$ 200,767.00	\$12,587,353.00

DEDUCT:			
Risks cancelled, direct business	\$32,516,294.00	\$ 258,233.00	\$ 9,053,104.00
Reinsured business	1,050,080.00		135,100.00
Risks reinsured	1,926,686.00	—24,216.00	1,163,138.00

Total deductions	\$35,493,060.00	\$ 234,017.00	\$10,351,342.00
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Total—Net risks written	\$ 3,384,381.00	\$ —33,250.00	\$ 2,236,041.00
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PREMIUMS ONLY			
Premiums written—direct business	\$ 396,001.22	\$ 3,570.16	\$ 22,607.57
Premiums written—reinsurance	10,319.90		527.81

Total gross premiums written	\$ 406,321.12	\$ 3,570.16	\$ 23,135.38
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DEDUCT:			
Return premiums on cancelled policies:			
Direct business	\$ 55,492.12	\$ 1,517.25	\$ 3,219.89
Reinsurance business	2,455.01		92.61
Premiums on risks ceded	65,347.38	358.04	3,072.32

Total Deductions	\$ 123,294.51	\$ 1,875.29	\$ 6,884.82
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Total—Net premiums written	\$ 283,026.61	\$ 1,694.87	\$ 16,750.56
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Dividends returned to policyholders:			
Direct business	\$ 79,931.06	\$ 642.93	\$ 2,497.50
Reinsurance business	18.20		8.63

LOSSES ONLY			
Gross losses paid:			
Direct business	\$ 90,389.55	\$ 438.20	\$ 488.25
Reinsurance business	5,203.03		69.63

DEDUCT			
Salvage:			
Direct business	\$ 2,938.77	\$ 19.50	
Reinsurance business	155.26		
Reinsurance	11,675.15	207.61	7.38

Total Deductions	\$ 14,769.18	\$ 227.11	\$ 7.38
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Total—Net losses paid	\$ 80,821.40	\$ 211.09	\$ 550.50
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Net losses incurred	\$ 83,583.48	\$ 211.09	\$ 550.50
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RISKS ONLY			
Risks written—direct business			\$50,493,239.00
Risks written—reinsurance		17,500.00	1,189,852.00
Total—gross risks written		17,500.00	51,683,091.00

DEDUCT:			
Risks cancelled—direct business			\$41,827,631.00
Risks cancelled—reinsurance business	\$ 7,500.00		1,192,680.00
Risks reinsured			3,065,608.00

Total deductions	\$ 7,500.00		\$46,085,919.00
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Total—net risks written	\$ 10,000.00		\$ 5,597,172.00
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PREMIUMS ONLY			
Premiums written—direct business			\$ 422,178.95
Premiums written—reinsurance	\$ 78.94		10,926.65

Total gross premiums written	\$ 78.94		\$ 433,105.60
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DEDUCT:			
Return premiums on cancelled policies			\$ 60,229.25
Direct business	\$ 24.65		2,572.27
Reinsurance business			68,777.74
Premiums on risks ceded			

Total deductions	\$ 24.65		\$ 131,579.27
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Total—Net premiums written	\$ 54.29		\$ 301,526.33
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Dividends returned to policyholders			\$ 83,071.58
Direct business	\$ 2.17		29.02
Reinsurance business			

LOSSES ONLY			
Gross losses paid—direct business			\$ 91,314.00
Gross losses paid—reinsurance business			5,272.66

DEDUCT:			
Salvage—direct business			\$ 2,958.27
Salvage—reinsurance business			155.26

REPORT OF IOWA INSURANCE DEPARTMENT

Reinsurance	11,890.14
Total deductions	15,003.57
Total-net losses paid	\$ 81,582.90
Net losses incurred	\$ 84,345.07

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Re-insurance	Gross Premiums Charged Less Re-insurance	Fraction Unearned	Amount of Premiums Unearned
1927..... One year or less	\$144,901,873.00	\$ 1,498,954.86	1-2	\$ 749,477.43
1926..... Two years	591,744.00	5,287.71	1-4	1,321.93
1927.....	739,186.00	5,785.57	3-4	4,339.18
1925..... Three years	9,733,160.00	100,500.20	1-6	16,750.00
1926.....	14,722,637.00	150,654.31	1-2	75,327.16
1927.....	16,397,980.00	166,334.26	5-6	138,611.88
1924..... Four years	19,200.00	209.96	1-8	26.25
1925.....	29,262.00	216.06	3-8	92.27
1926.....	98,955.00	1,423.03	5-8	889.39
1927.....	93,655.00	1,072.18	7-8	938.16
1923..... Five years	546,375.00	8,909.53	1-10	890.95
1924.....	960,436.00	14,852.23	3-10	4,455.67
1925.....	1,997,788.00	28,912.34	1-2	14,456.17
1926.....	1,500,565.00	22,532.26	7-10	15,772.52
1927.....	2,137,159.00	28,105.29	9-10	25,294.76
Totals	\$194,469,975.00	\$ 2,033,779.77		\$ 1,043,643.31

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy	Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	\$ 3,074.33	\$ 1,537.17	
Tornado, windstorm and cyclone	27,360.65	13,680.33	171,874.75
Sprinkler leakage	1,023.76	511.88	1,345.21
Earthquake	1,072.35	968.18	1,364.71
Totals	\$ 33,431.09	\$ 16,715.56	\$ 174,584.67
			Total Unearned Premiums
Motor vehicles			\$ 3,074.33
Tornado, windstorm and cyclone			199,235.40
Sprinkler leakage			2,368.97
Earthquake			3,337.06
Totals			\$ 208,015.76

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
State, county and municipal	\$ 492,601.26	\$ 485,000.00	\$ 561,250.00
Railroad	113,212.50	120,000.00	116,900.00
Public utilities	435,287.50	440,000.00	447,000.00
Total	\$ 1,041,101.26	\$ 1,045,000.00	\$ 1,065,150.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 764,562.51

RETAIL MERCHANTS MUTUAL INSURANCE COMPANY

Located at No. 1016 Commonwealth Bldg., Des Moines, Iowa

Incorporated 1900-1921

J. J. Grove, President

Commenced Business 1900-1921

Ira B. Thomas, Secretary

Amount of ledger assets December 31, of previous year \$ 54,389.69

Extended at \$ 54,389.69

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 104,004.79	\$ 10,398.09	\$ 41,408.77
Tornado, windstorm and cyclone	8,280.89	988.12	1,913.74
Plate glass	2,613.70	255.66	
Totals	\$ 115,508.38	\$ 11,641.87	\$ 43,322.51
		Total Deductions	Net Premiums
Fire		\$ 51,846.86	\$ 52,797.93
Tornado, windstorm and cyclone		2,901.86	5,388.03
Plate glass		255.66	2,358.04
Totals		\$ 54,964.38	\$ 60,544.00
Total net premiums			\$ 60,544.00
Interest on mortgage loans		150.00	
Bonds and dividends on stocks		1,454.00	
Deposits, trust companies or banks		189.74	
Premium notes		44.11	
Total Interest and Rents			\$ 1,837.91
Increase in liabilities on account of reinsurance treaties			473.46
Total Income			\$ 62,855.37
Total			\$ 117,245.06

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 60,188.48	\$ 130.75	\$ 38,320.92
Tornado, windstorm and cyclone	268.76		147.01
Plate glass	518.17		
Totals	\$ 60,975.41	\$ 130.75	\$ 38,467.93
		Total Deductions	Net Amount Paid Policy-holders for Losses
Fire		\$ 38,451.07	\$ 21,736.81
Tornado, windstorm and cyclone		147.01	121.75
Plate glass			518.17
Totals		\$ 38,608.08	\$ 22,376.73
(Amount paid for losses incurred in previous years included in net amount paid \$1,723.36)			251.68
Loss adjustment expenses			5,202.80
Agents' compensation			
Field supervisory expenses:			
Salaries of field men		\$ 1,350.00	
Expenses of field men		1,402.81	
Executive traveling expenses of others than field men		172.84	
Total field supervisory expenses			2,925.65
Salaries and fees—directors, officers and clerks			11,104.50
Rents			2,317.90
Furniture and fixtures, including rent of and repairs to same			277.60
Inspections and surveys, including underwriters' boards and tariff associations			815.64
Taxes, licenses and fees:			
State, county and municipal		\$ 515.15	
Insurance department		246.00	
Totals			761.15
Postage, telegraph and telephone, exchange and express			742.67
Legal expenses, excluding legal expense on losses			35.00
Advertising and subscriptions		\$ 226.77	
Printing and stationery		712.12	933.89
Miscellaneous, itemized			
Premium paid on purchase of bonds		\$ 97.23	

Sundry expense	355.84	452.07
Paid policyholders for dividends, cash		11,480.92
Agents' balances charged off		301.00
Total Disbursements	\$ 50,985.20	
Balance	\$ 57,230.85	

LEDGER ASSETS

Mortgage loans on real estate	\$ 2,500.00	
Loans secured by pledge of bonds, stocks or other collateral	2,139.50	
Book value of bonds	33,600.00	
Cash in office	\$ 97.99	
Deposits in trust companies and banks not on interest	7,206.00	
Deposits in trust companies and banks on interest	7,303.99	
Agents' balances representing business written subsequent to October 1, 1927	10,318.62	
Agents' balances representing business written prior to October 1, 1927	92.11	
Bills receivable, taken for fire risks	1,305.64	
Ledger Assets, as Per Balance	\$ 57,230.85	

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 62.50	
Bonds not in default	509.21	
Total	\$ 631.71	
Market value of bonds and stocks over book value	531.00	
Other non-ledger assets, viz.: Reinsurance due on paid losses	32.09	1,194.80
Gross Assets	\$ 58,454.66	

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1927	\$ 92.11	
Bills receivable past due, taken for premiums	53.20	
Bonds in hands of receiver	4,139.50	4,284.81
Total Admitted Assets	\$ 54,169.85	

LIABILITIES

Losses and Claims:	Adjusted	Reported or in Process of Adjustment	Incurred but not Reported
Tornado, windstorm and cyclone	\$ 6,010.00	\$ 1,122.00	\$ 1,301.50
Plate glass		24.68	24.68
Totals	\$ 6,816.50	\$ 1,881.00	\$ 1,381.57
Fire			
Tornado, windstorm and cyclone	\$ 9,920.18	\$ 739.09	\$ 9,181.09
Plate glass	24.68		24.68
Totals	\$ 10,079.16	\$ 739.09	\$ 9,340.07
Estimated expense of investigation and adjustment of losses			\$ 60.38
Unearned premiums on fire risks		\$ 31,930.42	
Unearned premiums on other than fire risks		6,653.39	38,583.81
Funds held under reinsurance treaties			2,523.95
Unearned premiums on reinsurance in companies not authorized in this state			319.08
Total amount of all liabilities except capital			\$ 50,827.29
Surplus over all liabilities		\$ 3,342.56	
Surplus as regards policyholders			\$ 3,342.56
Total			\$ 54,169.85

RETAIL MERCHANTS MUTUAL INS. CO.

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BUSINESS IN THE STATE OF IOWA—1927

	Fire	Tornado Windstorm, Cyclone	Plate Glass	Total
RISKS ONLY				
Risks written—direct business	\$ 6,022,480.00	\$ 2,129,835.00		\$ 8,152,315.00
Risks written—reinsurance	511,546.00	101,250.00		612,796.00
Total—gross risks written	\$ 6,534,026.00	\$ 2,231,085.00		\$ 8,765,111.00
DEDUCT:				
Risks reinsured	\$ 3,215,731.00	\$ 875,488.00		\$ 4,091,219.00
Risks cancelled:				
Direct business	809,314.00	265,975.00		1,075,289.00
Reinsurance business	270,757.00	95,796.00		366,553.00
Total deductions	\$ 4,295,802.00	\$ 1,237,259.00		\$ 5,533,061.00
Total—net risks written	\$ 2,238,224.00	\$ 993,826.00		\$ 3,232,050.00
PREMIUMS ONLY				
Premiums written—direct business	\$ 80,455.24	\$ 7,182.22	\$ 2,508.52	\$ 90,235.98
Premiums written—reinsurance	6,306.89	373.00		6,680.49
Total gross premiums written	\$ 86,762.13	\$ 7,555.82	\$ 2,508.52	\$ 96,916.47
DEDUCT:				
Return premiums on cancelled policies:				
Direct business	\$ 10,858.05	\$ 1,061.70	\$ 259.07	\$ 12,178.82
Reinsurance business	3,027.84	394.64		4,022.48
Premiums on risks ceded	42,073.74	1,988.99		44,062.73
Total deductions	\$ 56,559.63	\$ 3,445.33	\$ 259.07	\$ 60,264.03
Total—net premiums written	\$ 30,202.50	\$ 4,110.49	\$ 2,339.45	\$ 36,652.44
Dividends returned to policyholders				\$ 11,480.92
LOSSES ONLY				
Gross losses paid:				
Direct business	\$ 50,770.51	\$ 267.14	\$ 518.17	\$ 51,555.82
Reinsurance business	7,814.95	1.62		7,816.57
DEDUCT:				
Salvage—reinsurance business	\$ 130.75			\$ 130.75
Reinsurance	38,320.92	147.01		38,467.93
Total deductions	\$ 38,451.67	\$ 147.01		\$ 38,598.68
Total—net losses paid	\$ 20,133.79	\$ 121.75	\$ 518.17	\$ 20,773.71
Net losses incurred	\$ 28,792.65	\$ 146.43	\$ 652.47	\$ 29,591.55

RECAPITULATION OF FIRE RISKS AND PREMIUMS

	Amount Covered	Gross Premiums Charged	Less Re-insurance	Fraction Unearned	Amount of Premiums Unearned
Totals	\$ 6,476,428.08	\$ 79,826.05	40%		\$ 31,930.42

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Total Premiums	Total Unearned Premiums
Tornado, windstorm and cyclone	\$ 14,231.05	\$ 5,712.42
Plate glass	2,352.43	940.97
Totals	\$ 16,633.48	\$ 6,653.39

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Third Liberty Loan, 1928, 4 1/4%	\$ 50.00	\$ 50.00	\$ 50.50
Fourth Liberty Loan, 1928, 4 1/4%	50.00	50.00	50.50
Village of Elmwood Park, Ill., 1930, 6%	2,500.00	2,500.00	2,500.00
City of Des Moines, Ia., (sewer bonds)			
1931, 5%	400.00	400.00	400.00
1932, 5%	6,000.00	6,000.00	6,000.00
1933, 5%	4,000.00	4,000.00	4,000.00
1934, 5%	1,000.00	1,000.00	1,000.00

REPORT OF IOWA INSURANCE DEPARTMENT

Federal Land Bank, Omaha, Neb., 1956, 4½%	2,000.00	2,000.00	2,000.00
Des Moines Gas Co., Des Moines, Ia., 1956, 5%	2,000.00	2,000.00	2,000.00
Cons. School Dist., Redfield, Ia., 1945, 4½%	9,000.00	9,000.00	9,360.00
Ind. School Dist., Greenfield, Ia., 1933, 4¾%	1,000.00	1,000.00	1,020.00
Ind. School Dist., Churdan, Ia., 1934, 4¾%	3,000.00	3,000.00	3,000.00
*Grinnell Washing Mach. Co., Grinnell, Ia., 1926, 8%	2,000.00	2,000.00	2,000.00
Total	\$ 33,600.00	\$ 33,600.00	\$ 34,131.00
*In default			

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa—Hancock Co., maturity 1931, rate 6%, N. 50 A. of S. W. ¼, Sec. 32-97-26	\$ 2,500.00

SECURITY FIRE INSURANCE COMPANY

Located at No. 217 W. Fourth St., Davenport, Iowa

Incorporated 1883

Jas. W. Bollinger, President

Commenced Business 1883

E. E. Soenke, Secretary

CAPITAL

Capital paid up in cash	\$ 300,000.00
Amount of ledger assets December 31, of previous year	\$ 1,482,855.45
Extended at	\$ 1,482,855.45

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 619,870.05	\$ 55,675.41	\$ 181,679.15
Motor vehicles	20,000.38	1,540.31	
Tornado, windstorm and cyclone	116,911.48	8,248.26	24,838.03
Totals	\$ 756,781.91	\$ 65,463.98	\$ 206,517.18
		Total	Net
Fire		\$ 237,334.56	\$ 382,515.49
Motor vehicles		1,540.31	18,469.07
Tornado, windstorm and cyclone		33,086.29	83,825.19
Totals		\$ 271,961.16	\$ 484,809.75
Total net premiums			\$ 484,809.75
Interest on mortgage loans	\$ 64,118.63		
Bonds and dividends on stocks	8,970.77		
Deposits, trust companies or banks	2,480.06		
From other sources, gross interest on premium notes	1,198.90		
Rents	10,820.06		
Total Interest and Rents			\$ 87,588.42
Increase in liabilities on account of reinsurance treaties			10,654.72
From agents balances previously charged off			564.22
Total Income			\$ 583,608.11
Total			\$ 2,068,463.56

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 182,781.15	\$ 917.66	\$ 51,874.61
Motor vehicles	8,600.91	31.00	
Tornado, windstorm and cyclone	16,783.48		2,795.15
Totals	\$ 208,165.54	\$ 948.66	\$ 54,669.76

	Total Deductions	Net Amount Paid Policy- holders for Losses
Fire	\$ 52,792.27	\$ 122,988.88
Motor vehicles	31.00	8,569.91
Tornado, windstorm and cyclone	2,795.15	13,988.30
Totals	\$ 55,618.45	\$ 152,547.09
(Amount paid for losses incurred in previous years included in net amount paid \$35,719.33)		\$ 5,377.44
Loss adjustment expenses	181,648.79	
Agents' compensation, including brokerage	1,935.46	
Agents' allowances		\$ 133,584.25
Total agents' compensation and allowances		
Field supervisory expenses:	\$ 29,317.46	
Salaries of field men	19,597.47	
Expenses of field men		
Executive-traveling expenses of others than field men	347.91	
Total field supervisory expenses		\$ 49,262.84
Salaries and fees—directors, officers and clerks		43,171.81
Rents		2,400.00
Furniture and fixtures, including rent of and repairs to same		1,000.51
Maps, including corrections		1,366.73
Inspections and surveys, including underwriters' boards and tariff associations		9,123.56
Federal taxes		10,406.49
Taxes, licenses and fees:		
State, county and municipal	\$ 2,838.80	
Insurance department	5,952.13	
Fire department	2,221.53	
Fire patrol and salvage corps	2,226.67	
All other taxes, licenses and fees (except on real estate)	2,998.35	\$ 16,237.48
Postage, telegraph and telephone, exchange and express		2,266.69
Legal expenses, excluding legal expense on losses		1,489.32
Advertising and subscriptions	\$ 4,926.38	
Printing and stationery	3,492.60	8,419.13
Miscellaneous, itemized—Life, auto and liability insurance		1,949.15
Towel service, clock, ice, funeral flowers, tax inquiries, Misc.		178.75
Real estate expenses:	\$ 6,550.37	
Repairs and expenses	4,378.47	10,928.84
Taxes		
Paid stockholders for dividends		36,000.00
Decrease in liabilities during the year on account of reinsurance treaties		9,743.85
Agents' balances charged off, Inc. Prem. notes		5,825.35
Total Disbursements		\$ 501,339.28
Balance		\$ 1,565,124.28

LEDGER ASSETS

Book value of real estate	\$ 152,518.03
Mortgage loans on real estate	1,056,214.07
Book value of bonds, \$145,573.38; and stocks, \$21,800.00	167,373.38
Cash in office	\$ 5,878.02
Deposits in trust companies and banks	
not on interest	15,944.43
Deposits in trust companies and banks on interest	53,791.15
Agents' balances representing business written subse- quent to October 1, 1927	82,965.68
Agents' balances representing business written prior to October 1, 1927	2,451.71
Bills receivable, taken for fire risks	25,262.34
Other ledger assets, viz.: Due from reinsurance	725.47
Ledger Assets, as Per Balance	\$ 1,565,124.28

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 21,523.74
Bonds not in default	1,686.03
Other assets—Interest accrued on Sav. Bk. Deposits	903.72
Total	\$ 24,113.49

Other non-ledger assets, viz.: Cash value of life Ins. policies

2,973.80

Gross Assets

\$ 1,592,211.37

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior

to October 1, 1927

\$ 2,451.71

Bills receivable past due, taken for premiums

832.60

Total Admitted Assets

\$ 1,588,927.26

LIABILITIES

Losses and claims:	Adjusted	Reported or in Process of Adjustment	Incurred but not Reported	Resisted
Fire	\$ 14,281.66	\$ 21,119.61	\$ 1,500.00	\$ 2,000.00
Motor vehicles		3,498.28		
Tornado, windstorm and cyclone		1,385.29		
Totals	\$ 14,281.66	\$ 26,003.18	\$ 1,500.00	\$ 2,000.00

	Total	Reinsurance	Net Unpaid Claims
Fire	\$ 38,901.27	\$ 5,537.90	\$ 33,363.37
Motor vehicles	3,498.28		3,498.28
Tornado, windstorm and cyclone	1,385.29	209.39	1,175.90
Totals	\$ 43,784.84	\$ 5,747.29	\$ 38,037.55

Estimated expense of investigation and adjustment of losses

570.56

Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$1,217,598.13; unearned premiums thereon per recapitulation

\$ 619,659.01

Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$158,407.47; unearned premiums thereon per recapitulation

158,407.47

Dividends declared and unpaid to stockholders

778,006.48

Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued

2,800.00

Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement

25,000.00

Contingent commission or other charges due or accrued

4,368.01

Funds held under reinsurance treaties

10,654.72

All other liabilities, viz.: Reserve for other contingencies

8,721.88

Unearned premiums on reinsurance in companies not authorized in this state

1,253.12

Reinsurance on paid and unpaid losses due from companies not authorized in this state

25.00

Total amount of all liabilities except capital

\$ 887,497.32

Capital paid up

\$ 300,000.00

Surplus over all liabilities

401,429.94

Surplus as regards policyholders

701,429.94

Total

\$ 1,588,927.26

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Tornado, Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	\$ 24,430,837	\$ 13,524,319	\$ 37,955,156
Risks written—reinsurance	933,579	892,797	1,826,376
Total—Gross risks written	\$ 25,364,416	\$ 13,917,116	\$ 39,281,532
DEDUCT:			
Risks cancelled:			
Direct business	\$ 2,838,378	\$ 1,640,021	\$ 4,478,399
Reinsurance business	108,122	57,586	165,708
Risks reinsured	7,399,972	2,209,525	9,609,497
Total Deductions	\$ 10,346,472	\$ 3,907,132	\$ 142,536.04
Total—Net risks written	\$ 15,017,944	\$ 10,009,984	\$ 25,027,928

PREMIUMS ONLY

Premiums written—direct business	\$ 271,183.21	\$ 69,216.90	\$ 340,400.11
Premiums written—reinsurance	9,981.05	1,735.11	11,716.16
Total gross premiums written	\$ 281,164.26	\$ 70,952.01	\$ 352,116.27
DEDUCT:			
Return premiums on cancelled policies:			
Direct business	\$ 20,846.22	\$ 5,442.11	\$ 26,288.33
Reinsurance business	1,107.11	193.70	1,300.81
Premiums on risks ceded	92,435.54	18,032.75	110,468.29

Total Deductions

\$ 114,388.87

Total—Net premiums written

\$ 237,775.39

LOSSES ONLY

Gross losses paid:			
Direct business	\$ 94,708.12	\$ 7,909.56	\$ 102,617.68
Reinsurance business	2,879.00	223.41	3,102.41
DEDUCT:			
Salvage:			
Direct business	\$ 25.00		\$ 25.00
Reinsurance business	.03		.03
Reinsurance	27,159.67	1,928.45	29,088.12

Total Deductions

\$ 27,184.70

Total—Net losses paid

\$ 70,403.02

Net losses incurred

\$ 67,372.08

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written—Term	Amount Covered Less Re- insurance	Gross Premiums Charged Less Re- insurance	Fraction Unearned	Amount of Premiums Unearned
1927 One year or less	\$ 11,673,334	\$ 101,881.52	1-2	\$ 50,940.76
1926 Two years	103,426	1,375.10	1-4	343.78
1927 Three years	276,984	2,164.58	3-4	1,623.44
1925 Four years	18,546,089	160,644.70	1-6	26,774.12
1926 Five years	19,653,575	167,434.12	1-2	83,717.06
1927 Six years	19,124,565	162,951.79	5-6	135,793.16
1924 Seven years	150,546	2,015.81	1-8	251.98
1925 Eight years	205,045	2,433.34	3-8	912.50
1926 Nine years	115,854	1,321.33	5-8	825.83
1927 Ten years	145,424	1,790.68	7-8	1,566.85
1923 Eleven years	7,007,089	102,673.13	1-10	10,267.31
1924 Twelve years	8,225,021	115,539.11	3-10	34,661.73
1925 Thirteen years	10,569,671	150,573.15	1-2	75,236.58
1926 Fourteen years	8,850,278	118,129.45	7-10	82,690.62
1927 Fifteen years	9,499,632	126,670.32	9-10	114,003.29
Totals	\$ 114,156,133	\$ 1,217,598.13		\$ 619,659.01

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy	Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	\$ 17,555.73	\$ 8,777.87	
Tornado, windstorm and cyclone	6,568.02	3,284.46	\$ 289,228.29
Totals	\$ 24,124.65	\$ 12,062.33	\$ 146,345.14
			Total Unearned Premiums
Motor vehicles			\$ 17,555.73
Tornado, windstorm and cyclone			295,797.21
Totals			\$ 313,352.94

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Clarion Street Impt. No. C43, 5 1/2%	\$ 843.06	\$ 843.06	\$ 843.06
Des Moines, Ia., Street Impvt., Nos. 50086-50282, 6%	35,530.32	35,530.32	35,530.32

UNIONINACINE COLLEGE

Davenport paving, 6%.....	3,200.00	3,200.00	3,200.00
Davenport Water Co., 6%.....	50,000.00	50,000.00	50,000.00
Union Bond & Mtge. Co., Certif. 9, 5½%.....	1,000.00	1,000.00	1,000.00
Union Bond & Mtge. Co., Certif. 9-13, 5½%.....	5,000.00	5,000.00	5,000.00
American Trust Co., Nos. 854-855-854-860, 5½%.....	50,000.00	50,000.00	50,000.00
Bethlehem Steel, Certif. No. 934.....	10,800.00	10,800.00	10,800.00
American Sugar, Certif. No. K13211.....	11,000.00	10,000.00	11,000.00
Total.....	\$ 167,373.38	\$ 165,573.38	\$ 167,373.38

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Illinois.....	\$ 456,640.00
Iowa.....	503,280.00
Montana.....	82,494.07
Nebraska.....	13,800.00
Total.....	\$ 1,056,214.07

STANDARD FEDERAL FIRE INSURANCE CO.

Located at Kahl Building, Davenport, Iowa
 Incorporated February 26, 1923 Commenced Business May 21, 1924
 Chas. Shuler, President Frank B. Yetter, Secretary

CAPITAL

Capital paid up in cash.....	\$ 350,000.00
Amount of ledger assets December 31, of previous year.....	535,896.55
Increase of paid-up capital during year.....	55,300.00
Extended at.....	\$ 591,196.55

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire.....	\$ 263,111.17	\$ 10,684.67	\$ 94,919.23
Motor vehicles.....	103,029.33	5,599.09	28,501.55
Inland navigation and transportation.....	288.11	22.50	
Tornado, windstorm and cyclone.....	12,928.89	-921.75	3,650.81
Tourist Baggage.....	216.00	18.00	5.00
Totals.....	\$ 379,573.50	\$ 15,402.51	\$ 127,067.59
		Total Deductions	Net Premiums
Fire.....		\$ 105,594.90	\$ 157,516.27
Motor vehicles.....		34,100.64	68,928.69
Inland navigation and transportation.....		22.50	265.61
Tornado, windstorm and cyclone.....		2,729.06	10,199.83
Tourist Baggage.....		23.00	193.00
Totals.....		\$ 142,470.10	\$ 237,103.40
Total net premiums.....			\$ 237,103.40
Interest on mortgage loans.....	\$ 8,859.44		
Bonds and dividends on stocks.....	1,723.81		
Deposits, trust companies or banks.....	306.85		
From other sources.....	3.28		
Total Interest and Rents.....			\$ 10,893.38
From other sources, total.....			\$ 592,579.40
Borrowed money.....			25,000.00
Profit on sale or maturity of ledger assets.....			60.94
Total Income.....			\$ 865,637.12
Total.....			\$ 1,456,833.67

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire.....	\$ 143,974.07	\$ 3,633.35	\$ 70,591.37
Motor vehicles.....	50,198.74	599.25	6,384.74
Inland navigation and transportation.....	265.00		3.34
Tornado, windstorm and cyclone.....	1,279.92		1,898.41

STANDARD FEDERAL FIRE INS. CO.

Tourist baggage.....	\$ 3.50		
Totals.....	\$ 195,721.23	\$ 4,252.00	\$ 78,877.86
		Total Deductions	Net Amount Paid Policyholders for Losses
Fire.....		\$ 74,244.72	\$ 69,729.35
Motor vehicles.....		6,983.99	43,214.75
Inland navigation and transportation.....		3.34	261.66
Tornado, windstorm and cyclone.....		1,898.41	-618.49
Tourist baggage.....			3.50
Totals.....		\$ 83,130.46	\$ 112,590.77
Loss adjustment expenses.....			7,316.02
Agents' compensation, including brokerage.....		61,933.89	
Agents' allowances.....		432.78	
Total agents' compensation and allowances.....			62,366.67
Salaries of field men.....	\$ 3,056.19		
Expenses of field men.....	4,612.62		
Executive—Traveling expenses of others than field men.....	323.35		
Total field supervisory expenses.....			\$ 7,992.16
Salaries and fees—directors, officers and clerks.....			23,538.98
Rents.....			8,812.20
Furniture and fixtures, including rent of and repairs to same.....			710.14
Maps, including corrections.....			64.50
Inspections and surveys, including underwriters' boards and tariff associations.....			8,101.51
Taxes, licenses and fees:			
State, county and municipal.....	\$ 9,236.61		
Insurance department.....	1,210.00		
Fire department.....	18.66		
Fire patrol and salvage corps.....	1,434.09		
All other taxes, licenses and fees (except on real estate).....			11,899.36
Postage, telegraph and telephone, exchange and express.....			2,558.45
Legal expenses, excluding legal expense on losses.....			612.97
Advertising and subscriptions, \$2,032.81; printing and stationery, \$1,220.67.....			3,253.48
Miscellaneous, itemized, office supplies.....	\$ 93.85		
Sundry expenses.....	1,213.05		
Total.....			1,806.90
Borrowed money repaid.....			15,000.00
Interest on borrowed money.....			898.74
Decrease in liabilities during the year on account of reinsurance treaties.....			45,370.02
Agents' balances charged off.....			2,057.20
Total Disbursements.....			214,500.13
Balance.....			\$ 1,142,333.54

LEDGER ASSETS

Book value of real estate.....	\$ 305,029.81
Mortgage loans on real estate, first liens.....	363,500.00
Book value of bonds, \$41,080.00, and stocks, \$150,720.61.....	191,800.61
Cash in office.....	604.39
Deposits in trust companies and banks not on interest.....	13,891.37
Deposits in trust companies and banks on interest.....	5,643.59
Agents' balances representing business written subsequent to October 1, 1926.....	20,139.35
Agents' balances representing business written prior to October 1, 1926.....	\$ 80,050.27
Bills receivable, taken for fire risks.....	58,483.70
Advances.....	2,800.51
Suspense.....	31,944.49
	-1,415.20
Ledger Assets, as Per Balance.....	\$ 1,142,333.54

NON-LEDGER ASSETS

Interest due and accrued on mortgages.....	\$ 7,885.54
Bonds not in default.....	226.45
Total.....	\$ 8,111.99
Gross Assets.....	\$ 1,150,445.53

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1927	58,483.70	
Bills receivable past due, taken for premiums	2,800.51	
Book value of ledger assets over market value	137,627.18	198,911.39
Total admitted assets	\$ 951,534.14	\$ 951,534.14

LIABILITIES

	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Losses and Claims				
Fire	\$ 37,550.27	\$ 15,106.68	\$ 5,513.91	\$ 3,234.74
Motor vehicles	4,956.14	3,408.34	1,426.51	400.00
Tornado, windstorm and cyclone	591.73	355.00		
Totals	\$ 43,098.14	\$ 18,870.02	\$ 6,940.42	\$ 3,634.74
		Total	Deduct Reinsurance	Net Unpaid Claims
Fire		\$ 61,405.60	\$ 19,185.87	\$ 42,219.73
Motor vehicles		10,190.99	388.06	9,802.93
Tornado, windstorm and cyclone		946.73	411.82	534.91
Totals		\$ 72,543.32	\$ 19,985.75	\$ 52,557.57
Estimated expense of investigation and adjustment of unpaid losses				1,140.62
Gross premiums (less reinsurance) received and receivable upon all unexpired fire risks, \$559,355.90; unearned premiums thereon per recapitulation			\$ 293,536.67	
Gross premiums (less reinsurance) received and receivable upon all unexpired risks other than fire risks, \$135,823.18; unearned premiums thereon per recapitulation \$71,482.97				305,019.64
Interest due or accrued, including \$33.33 on borrowed money				33.33
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued				15,130.00
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement				9,767.30
Contingent commission or other charges due or accrued				12,319.31
Funds held under reinsurance treaties				13,100.21
Due and to become due for borrowed money				10,000.00
All other liabilities, viz.: Salvage due reinsurance company				1,716.95
Due Federal Surety Company				34,518.62
Total amount of all liabilities except capital				\$ 515,313.15
Capital paid up			\$ 350,000.00	
Surplus over all liabilities			86,220.99	
Surplus as regards policyholders				\$ 436,220.99
Total				\$ 951,534.14

BUSINESS IN THE STATE OF IOWA—1927

	Fire	Tornado Windstorm, Cyclone	Total
RISKS ONLY			
Risks written—direct business	\$ 300,350.00	\$ 54,550.00	\$ 414,900.00
Total—Gross Risks Written	\$ 300,350.00	\$ 54,550.00	\$ 414,900.00
DEDUCT:			
Risks cancelled:			
Direct business	\$ 36,100.00		\$ 36,100.00
Reinsurance business	93,235.00	6,500.00	99,735.00
Total Deductions	\$ 129,335.00	\$ 6,500.00	\$ 135,835.00
Total—Net Risks Written	\$ 231,015.00	\$ 48,050.00	\$ 279,065.00
PREMIUMS ONLY			
Premiums written—direct business	\$ 330,962.00	\$ 444.32	\$ 3,753.94
Total Gross Premiums Written	\$ 3,309.62	\$ 444.32	\$ 3,753.94
DEDUCT:			
Return premiums on cancelled policies			
Direct business	348.60	9.78	358.38
Premiums on risks ceded	870.26	119.76	990.02
Total Deductions	\$ 1,218.86	\$ 129.54	\$ 1,348.40
Total—Net Premiums Written	\$ 2,090.76	\$ 314.78	\$ 2,405.54

LOSSES ONLY

Gross losses paid—direct business	\$ 939.64	\$ 939.64
DEDUCT:		
Reinsurance	3.57	3.57
Total Deductions	\$ 3.57	\$ 3.57
Total—Net Losses Paid	\$ 936.07	\$ 936.07
Net Losses Incurred	\$ 936.07	\$ 936.07

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year	Written—Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1927	One year or less	\$13,569,934.00	\$ 128,307.66	1-2	\$ 64,153.82
1926	Two years	261,983.00	1,705.92	1-4	426.47
1927		216,879.00	909.41	3-4	682.05
1925		4,939,488.00	51,461.63	1-6	8,576.94
1926	Three years	10,710,333.00	92,391.35	1-2	46,195.68
1927		11,533,563.00	99,559.06	5-6	82,965.88
1924		22,122.00	448.71	1-8	56.08
1925		42,029.00	485.92	3-8	182.21
1926	Four years	46,918.00	666.58	5-8	416.61
1927		40,749.00	519.76	7-8	454.79
1923		1,668,440.00	25,068.78	1-10	2,506.87
1924		3,847,320.00	48,795.62	3-10	14,638.68
1925	Five years	3,598,311.00	47,127.16	1-2	23,563.58
1926		2,931,495.00	34,994.06	7-10	24,495.84
1927		2,092,726.00	26,910.82	9-10	24,219.73
	Over five years	200.00	3.46	Pro Rata	1.44
Totals		\$55,522,490.00	\$ 550,355.90		\$ 293,536.67
Grand Totals		\$55,522,490.00	\$ 550,355.90		\$ 293,536.67

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy	Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	\$ 79,024.05	\$ 39,512.02	\$ 148.00
Inland navigation and transportation	234.23	117.11	
Tornado, windstorm and cyclone	6,096.64	3,048.32	50,141.26
Tourist baggage	179.00	89.50	
Totals	\$ 85,533.92	\$ 42,766.95	\$ 50,289.26
			Total Unearned Premiums
Motor vehicles			\$ 79,172.05
Inland navigation and transportation			234.23
Tornado, windstorm and cyclone			50,237.90
Tourist baggage			179.00
Totals			\$ 135,823.18

WESTERN GRAIN DEALERS MUTUAL FIRE INSURANCE CO.

Located at No. 611 Hubbell Building, Des Moines, Iowa
 Incorporated 1907
 Jay A. King, President
 Commenced Business August, 1907
 D. O. Milligan, Secretary

Amount of ledger assets December 31, of previous year \$ 142,311.82

Extended at \$ 142,311.82

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums	Deduct Reinsurance
Fire	\$ 269,864.22	\$ 44,357.15	\$ 79,433.12
Motor vehicles	4,188.03	1,295.18	257.36
Tornado, windstorm and cyclone	16,852.90	2,293.51	2,492.19
Totals	\$ 290,905.15	\$ 47,945.82	\$ 82,234.67
		Total	Net
Fire		\$ 123,840.27	\$ 146,023.95
Motor vehicles		1,554.52	2,633.51
Tornado, windstorm and cyclone		4,785.70	12,067.20
Totals		\$ 130,180.49	\$ 160,724.66
Total net premiums			\$ 160,724.66
Interest on mortgage loans		\$ 839.25	
Bonds and dividends on stocks		2,613.54	
Deposits, trust companies or banks		262.50	
From other sources		47.83	
Total interest and rents			3,763.12
Profit on sale or maturity of ledger assets			.80
Total Income			\$ 164,488.58
Total			\$ 306,800.40

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Deduct Reinsurance
Fire	\$ 135,529.64	\$ 1,564.64	\$ 51,013.09
Motor vehicles	164.22		
Tornado, windstorm and cyclone	1,307.58		138.54
Totals	\$ 137,301.44	\$ 1,564.64	\$ 51,151.63
		Total	Net Amount Paid
Fire		\$ 52,577.73	\$ 83,251.91
Motor vehicles			164.22
Tornado, windstorm and cyclone		138.54	1,169.04
Totals		\$ 52,716.27	\$ 84,585.17
(Amount paid for losses incurred in previous years included in net amount paid \$788.27)			
Loss adjustment expenses			\$ 2,483.83
Agents' compensation			\$ -5,250.84
Field supervisory expenses:			
Salaries of field men	\$ 7,077.75		
Expenses of field men	5,686.80		
Executive—Traveling expenses of others than field men	602.88		
Total field supervisory expenses			\$ 13,427.43
Salaries and fees—directors, officers and clerks			20,337.27
Rents			3,630.00
Furniture and fixtures, including rent of and repairs to same			59.15
Maps, including corrections			28.40
Inspections and surveys, including Underwriters' boards and tariff associations			1,067.89
Taxes, licenses and fees:			
State, county and municipal			2,057.19
Insurance department			539.61
Fire department			412.38
All other taxes, licenses and fees (except on real estate)			62.75
Postage, telegraph and telephone, exchange and express			1,367.47
Legal expenses, excluding legal expense on losses			558.18
Advertising and subscriptions \$1,624.78; printing and stationery, \$3,677.95			5,302.73
Miscellaneous, itemized—Tabulating machine \$983.83, automobile \$715.00, officers bonds \$105.00, dues \$281.85, donations \$197.50, fire extinguishers \$109.90, insurance \$95.27, miscellaneous items \$157.69			2,640.04
Paid policyholders for dividends, cash			38,605.42

Decrease in liabilities during the year on account of reinsurance treaties	253.64
Agents' balances charged off	497.52
Total disbursements	\$ 173,261.23
Balance	\$ 133,539.17

LEDGER ASSETS

Book value of real estate	\$ 9,777.98
Mortgage loans on real estate	11,500.00
Book value of bonds	51,450.00
Deposits in trust companies and banks not on interest	29,252.62
Agents' balances representing business written subse- quent to October 1, 1927	28,003.28
Agents' balances representing business written prior to October 1, 1927	185.50
Bills receivable, taken for fire risks	1,169.51
Other ledger assets, viz.: Due from reinsuring com- panies	2,200.30
Ledger assets, as per balance	\$ 133,539.17

NON-LEDGER ASSETS

Interest due and accrued on mortgages	\$ 532.72
Bonds not in default	483.67
Total	\$ 1,016.39
Market value of bonds and stocks over book value	3,709.61
Gross assets	\$ 138,264.57

DEDUCT ASSETS NOT ADMITTED

Agents' balances, representing business written prior to October 1, 1927	\$ 185.50
Bills receivable past due, taken for premiums	37.00
Total admitted assets	\$ 138,042.07

LIABILITIES

Losses and claims:	Reported or in Process of Adjustment	Incurred but not Reported	Resisted	Total
Fire	\$ 2,102.33	\$ 1,809.00	\$ 2,500.00	\$ 6,411.42
Motor vehicles	46.80			46.80
Tornado, windstorm and cyclone	25.00	16.00		41.00
Totals	\$ 2,174.13	\$ 1,825.00	\$ 2,500.00	\$ 6,499.22
			Deduct Reinsurance	Net Unpaid Claims
Fire			\$ 1,759.19	\$ 4,652.23
Motor vehicles				46.80
Tornado, windstorm and cyclone			5.33	35.37
Totals			\$ 1,764.52	\$ 4,734.70
Estimated expense of investigation and adjustment of losses				\$ 65.00
Unearned premiums on fire risks			\$ 53,825.61	
Unearned premiums on other than fire risks			11,507.16	65,332.77
Salaries, rents, expenses, bills, accounts, fees, etc., due or accrued				304.97
Estimated amount hereafter payable for federal, state and other taxes based upon the business of the year of this statement				2,500.00
Funds held under reinsurance treaties				5,089.15
Total amount of all liabilities except capital				\$ 78,026.59
Surplus over all liabilities				\$ 60,015.48
Surplus as regards policyholders				60,015.48
Total				\$ 138,042.07

BUSINESS IN THE STATE OF IOWA—1927

RISKS ONLY	Fire	Motor Vehicles	Tornado, Windstorm, Cyclone	Total
Risks written—direct business	\$12,521,046.00	\$ 40,540.00	\$ 3,278,015.00	\$15,839,601.00
Risks written—reinsurance	1,082,347.00		211,800.00	1,294,147.00
Total—gross risks written	\$13,603,393.00	\$ 40,540.00	\$ 3,489,815.00	\$17,133,748.00
DEDUCT:				
Risks reinsured	\$ 3,810,893.00	\$ 5,445.00	\$ 542,970.00	\$ 4,359,308.00

Risks cancelled:				
Direct business	2,325,714.00	2,970.00	634,965.00	2,963,649.00
Reinsurance business	245,390.00		43,830.00	289,240.00
Total deductions	\$ 6,381,997.00	\$ 8,415.00	\$ 1,221,785.00	\$ 7,612,197.00
Total-Net risks written	\$ 7,221,396.00	\$ 32,125.00	\$ 2,268,030.00	\$ 9,521,551.00
PREMIUMS ONLY				
Premiums written-direct business	\$ 153,724.77	\$ 568.19	\$ 8,811.52	\$ 163,104.48
Premiums written-reinsurance	12,634.34		536.99	13,171.33
Total gross premiums written	\$ 166,359.11	\$ 568.19	\$ 9,348.51	\$ 176,275.81
DEDUCT:				
Return premiums on cancelled policies:				
Direct business	\$ 20,185.78	\$ 50.49	\$ 1,282.83	\$ 21,519.10
Reinsurance business	2,497.65		158.67	2,656.32
Premiums on risks ceded	53,961.28	63.27	1,447.17	55,471.72
Total deductions	\$ 76,644.71	\$ 113.76	\$ 2,888.67	\$ 79,647.14
Total-Net premiums written	\$ 89,714.40	\$ 454.43	\$ 6,459.84	\$ 96,623.67
Dividends returned to policyholders:				
Direct business	\$ 26,955.39		\$ 1,168.84	\$ 28,124.23
LOSSES ONLY				
Gross losses paid:				
Direct business	\$ 73,437.82		\$ 383.90	\$ 73,821.72
Reinsurance business	5,620.09		10.40	5,630.49
DEDUCT:				
Salvage-direct business	\$ 223.60			\$ 223.60
Reinsurance on direct business	27,052.94		67.59	27,120.53
Total deductions	\$ 27,276.54		\$ 67.59	\$ 27,344.13
Total-Net losses paid	\$ 51,781.37		\$ 320.71	\$ 52,102.08
Net losses incurred	\$ 54,982.71		\$ 405.12	\$ 55,387.83

RECAPITULATION OF FIRE RISKS AND PREMIUMS

Year Written-Term	Amount Covered Less Reinsurance	Gross Premiums Charged Less Reinsurance	Fraction Unearned	Amount of Premiums Unearned
1927 One year or less	\$ 8,595,524.00	\$ 53,714.12	1-2	\$ 28,857.06
1925 Three years	1,353,339.00	9,525.87	1-6	1,584.31
1926	1,467,998.00	10,142.52	1-2	5,071.29
1927	1,976,885.00	13,128.45	5-6	10,940.38
1923	222,093.00	2,194.09	1-10	219.41
1924	276,114.00	2,158.04	3-10	647.41
1925 Five years	411,787.00	4,278.29	1-2	2,139.15
1926	391,510.00	3,783.27	7-10	2,638.29
1927	416,806.00	4,142.60	9-10	3,728.34
Totals	\$15,112,056.00	\$ 103,067.25		\$ 53,825.61

RECAPITULATION OF GROSS PREMIUMS ON ALL UNEXPIRED RISKS OTHER THAN FIRE RISKS

	Running One Year or Less from Date of Policy		Running More than One Year from Date of Policy	
	Gross Premiums Less Reinsurance	Amount Unearned	Gross Premiums Less Reinsurance	Amount Unearned (pro rata)
Motor vehicles	\$ 2,534.25	\$ 1,267.10		
Tornado, windstorm and cyclone	5,843.66	2,921.83	\$ 14,626.45	\$ 7,318.23
Totals	\$ 8,377.86	\$ 4,188.93	\$ 14,626.45	\$ 7,318.23
Motor vehicles			Total Premiums	Total Unearned Premiums
Tornado, windstorm and cyclone			\$ 2,534.20	\$ 1,267.10
Totals			\$ 20,470.11	\$ 10,240.06
Totals			\$ 23,004.31	\$ 11,507.16

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Gov't Bonds, 1st Loan, 4 1/4 %	\$ 300.00	\$ 300.00	\$ 310.02
U. S. Gov't Bonds, 3d Loan, 4 1/4 %	800.00	800.00	804.96
U. S. Gov't Bonds, 4th Loan, 4 1/4 %	8,350.00	8,350.00	8,675.65

School Bonds, Martinsdale, Ia.	14,000.00	14,000.00	15,400.00
Funding Bonds, Marshall County, Ia.	2,000.00	2,000.00	2,109.80
Sewer Bonds, Clear Lake, Ia.	4,000.00	4,000.00	4,420.44
School Bonds, Gilbert, Ia.	6,000.00	6,000.00	6,608.74
School Bonds, Rock Rapids, Ia.	10,000.00	10,000.00	10,302.00
School Bonds, Fenton, Ia.	6,000.00	6,000.00	6,528.00
Total	\$ 51,450.00	\$ 51,450.00	\$ 55,159.61

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa-Guthrie county, 5 1/2 %	\$ 4,000.00
Iowa-Polk county, 6 %	1,000.00
Iowa-Polk county, 6 1/2 %	6,000.00
Iowa-Polk county, 7 %	500.00
Total	\$ 11,500.00

IOWA CASUALTY AND
MISCELLANEOUS COMPANIES
1927

Decided Reports

IOWA CASUALTY AND MISCELLANEOUS COMPANIES 1927

Detailed Reports

EMPLOYERS MUTUAL CASUALTY COMPANY

Home Office, 617 Equitable Building, Des Moines, Iowa.
Incorporated March, 1911. Commenced Business June, 1914.
J. A. Gunn, President. John F. Hynes, Secretary.

Amount of ledger assets December 31, of previous year \$ 507,992.10

Extended at ----- \$ 507,992.10

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Auto liability	\$ 106,168.17	\$ 5,829.50	\$ 2,130.58
Liability other than auto	17,388.34	795.15	291.79
Workmen's compensation	354,060.71		7,969.05
Plate glass	724.15		
Auto property damage	44,276.06		1,153.67
Auto collision	1,774.86		5.35
Property damage and collision other than auto	3,684.35		89.78
Reinsurance	935.47	234.02	
Totals	\$ 529,012.11	\$ 6,858.67	\$ 11,640.22

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Auto liability	\$ 8,736.64	\$ 16,096.72	\$ 89,471.45
Liability other than auto	1,167.77	2,254.71	15,133.63
Workmen's compensation	20,572.63	28,541.68	325,519.03
Plate glass	77.98	77.98	646.17
Auto property damage	4,035.84	5,189.51	39,086.55
Auto collision	230.33	235.68	1,539.18
Property damage and collision other than auto	133.13	222.91	3,461.44
Reinsurance		234.02	701.45
Totals	\$ 34,954.32	\$ 53,459.21	\$ 475,558.90

Interest on	
Mortgage loans	\$ 931.86
Bonds and dividends on stock, \$17,080.64; deposits in trust companies and banks, \$1,274.09	18,354.73
Interest, general	4.77

Total Interests and Rents	19,291.36
From all other sources, total	3,967.93
Total Income	\$ 498,818.19
Total	\$ 1,006,810.29

DISBURSEMENTS

	Net Amount Paid Policy- holders for Losses
Auto liability	\$ 10,682.08
Liability other than auto	2,005.37
Workmen's compensation	207,361.91
Plate glass	18.00
Auto property damage	12,500.24
Auto collision	229.28
Property damage and collision other than auto	540.47
Total	\$ 233,335.30
Investigation and adjustment of claims	23,643.63
Commission or brokerage to agents (less amount received on return premiums and reinsurance)	\$ 44,732.99
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	31,811.42
Salaries, traveling and all other expenses of agents not paid by commission	20,945.10
Inspection (other than medical and claim)	2,345.25
Rents	3,908.54
General office expense	1,472.71
State taxes on premiums	1,958.20

EMPLOYERS MUTUAL CASUALTY COMPANY

Insurance department license and fees	1,396.60
All other licenses, fees and taxes	47.15
Legal expenses	1,464.09
Advertising	2,160.98
Printing and stationery	3,940.06
Postage, telegraph, telephone and express	2,915.14
Insurance	876.39
Furniture and fixtures	2,137.68
Books, newspapers and periodicals	482.00
Reinsurance on workmen's compensation	4,052.94
Bureau and association dues	1,134.38
Exchange	30.61
Other disbursements	3,582.08
Loss on sales or maturity of ledger assets	29.74

Total Disbursements ----- \$ 388,422.98

Balance ----- \$ 618,387.31

LEDGER ASSETS

Mortgage loans on real estate	\$ 9,000.00
Book value of bonds and stocks	485,271.33
Cash in office	563.78
Deposits in trust companies and banks not on interest	14,116.13
Deposited in trust companies and banks on interest	30,000.00
Gross premiums in course of collection, viz.:	

	On Policies or Renewals Issued on or After Oct. 1, 1927	On Policies or Renewals Issued prior to Oct. 1, 1927	
Auto liability	\$ 13,885.15	\$ 2,916.34	
Liability other than auto	4,105.91	130.62	
Workmen's compensation	43,485.85	4,971.42	
Plate glass	220.46	96.91	
Auto property damage	6,004.64	1,932.27	
Auto collision	262.75	114.93	
Property damage and collision other than auto	686.32	72.50	
Totals	\$ 68,651.08	\$ 10,234.99	78,886.07
Other ledger assets, total			550.00
Ledger Assets as Per Balance			\$ 618,387.31

NON-LEDGER ASSETS

Interest due and accrued on	
Mortgages	\$ 165.00
Bonds not in default	6,188.98
Interest accrued bank deposits	291.80
Total	\$ 6,645.78
Market value of bonds and stocks over book value	5,904.29
Gross Assets	\$ 690,937.29

DEDUCT ASSETS NOT ADMITTED

Advance expense	\$ 550.00
Gross premiums in course of collection written prior to October 1, 1927	10,234.99
Total	\$ 10,784.99
Total Admitted Assets	\$ 680,152.30

LIABILITIES

	Total
Losses and Claims:	
Auto property damage	\$ 3,515.00
Property damage and collision other than auto	425.00
Reinsurance	500.00
Total	\$ 4,440.00
Special reserve for unpaid liability and workmen's compensation losses	227,849.00
Total Unpaid Claims and Expenses of Settlement	\$ 244,289.00
Total Unearned Premiums	\$ 149,771.25
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:	
Auto liability	\$ 4,200.00
Liability other than auto	814.00

Workmen's compensation	2,510.00
Plate glass	105.00
Auto property damage and collision	1,084.00
Auto collision	95.00
Property damage and collision other than auto	113.00
Total commissions, brokerage, etc., as above	9,821.00
Salaries, rents, expenses, bills, fees, etc., due or accrued	3,000.00
Federal, state, county and municipal taxes due or accrued	2,500.00
Return premiums	2,944.52
Reinsurance premiums, gross as to commissions	679.82
Total Amount of All Liabilities Except Capital	\$ 413,003.63
Surplus over liabilities	\$ 207,146.70
Surplus as regards policyholders	207,146.70

EXHIBIT OF PREMIUMS				
	Auto Liability	Other Than Auto	Workmen's Compensation	Plate Glass
In force December 31, 1926	\$ 43,222.12	\$ 7,977.27	\$ 150,934.70	\$ 425.66
Written or renewed during the year	106,108.17	17,388.34	354,060.71	724.15
Totals	\$ 149,390.29	\$ 25,365.61	\$ 504,995.41	\$ 1,219.81
Deduct expiration and cancellation	50,292.42	15,601.75	341,439.40	902.41
Balance	\$ 99,097.87	\$ 9,763.86	\$ 163,556.01	\$ 317.40
Deduct reinsured policies	5,829.50	795.15		
Net in force December 31, 1927	\$ 84,268.37	\$ 8,968.71	\$ 163,556.01	\$ 317.40
	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto	Re-insurance
In force December 31, 1926	\$ 22,466.73	\$ 959.68	\$ 2,678.14	
Written or renewed during the year	44,276.06	1,774.86	3,084.35	935.47
Totals	\$ 66,742.79	\$ 2,734.54	\$ 6,362.49	\$ 935.47
Deduct expirations and cancellations	28,867.32	1,230.44	4,011.40	
Balance	\$ 37,875.47	\$ 1,504.10	\$ 2,351.09	\$ 935.47
Deduct reinsured policies				234.02
Net in force December 31, 1927	\$ 37,875.47	\$ 1,504.10	\$ 2,351.09	\$ 701.45
Total dividends declared from organization cash, \$13,532.				
Total losses incurred during the year (less reinsurance) \$253,086.30.				

BUSINESS IN IOWA—1927				
	Premiums Written on Direct Business	Premiums Written on Reinsurance Business	Gross Premiums Written	Return Premiums on Direct Business
Auto liability	\$ 72,731.15	\$ 935.47	\$ 73,666.62	\$ 7,901.89
Liability other than auto	15,055.23		15,055.23	1,181.97
Workmen's compensation	339,704.81		339,704.81	26,657.72
Auto property damage	39,328.04		39,328.04	4,409.42
Auto collision	1,351.07		1,351.07	158.49
Property damage and collision, other than auto	3,593.79		3,593.79	206.63
Totals	\$ 471,764.09	\$ 935.47	\$ 472,699.56	\$ 40,516.12
	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written	
Auto liability	\$ 5,252.84	\$ 13,154.73	\$ 60,511.89	
Liability other than auto	746.57	1,028.54	13,126.69	
Workmen's compensation		26,657.72	313,047.09	
Auto property damage		4,409.42	34,918.62	
Auto collision		158.49	1,192.58	
Property damage and collision, other than auto		206.63	3,387.16	
Totals	\$ 5,999.41	\$ 46,515.53	\$ 426,184.02	

	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Net Losses Paid	Net Losses Incurred
Auto liability	\$ 8,192.03	\$ 8,192.03	\$ 8,192.03	\$ 13,832.00
Liability other than auto	1,903.37	1,903.37	1,903.37	3,455.00
Workmen's compensation	205,634.55	205,634.55	205,634.55	196,035.00
Auto property damage	12,164.47	12,164.47	12,164.47	12,780.47
Auto collision	229.28	229.28	229.28	229.28
Property damage and collision, other than auto	540.47	540.47	540.47	606.00
Totals	\$ 228,664.17	\$ 228,664.17	\$ 228,664.17	\$ 226,937.75

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Registered Liberty Bonds, 3rd	\$ 12,500.00	\$ 12,500.00	\$ 12,625.00
U. S. Registered Liberty Bonds, 4th	86,378.48	87,500.00	91,000.00
Adel, Iowa, School Bonds	6,669.62	6,200.00	6,572.00
Ames, Iowa, School Refunding Bonds	5,361.36	5,000.00	5,400.00
Anita, Iowa, Water Works Bonds	6,288.41	6,000.00	6,300.00
Anita, Iowa, Funding Bonds	2,419.46	2,320.00	2,412.80
Appanoose Co., Ia., Primary Road Bonds	14,165.24	14,000.00	14,500.00
Battle Creek, Iowa, Funding Bonds	9,111.25	9,000.00	9,090.00
Bedford, Iowa, Improvement Fund Bonds	6,254.80	6,000.00	6,290.00
Black Hawk Co., Iowa, Paving Bonds	10,240.00	10,000.00	10,100.00
Brooke, Iowa, School Bonds	5,340.00	5,000.00	5,290.00
Buffalo Center, Iowa, School Bonds	7,327.56	7,000.00	7,630.00
Centerville, Iowa, Sewer Bonds	2,039.89	2,000.00	2,050.00
Chariton, Iowa, School Refunding Bonds	10,235.00	10,000.00	10,200.00
Cherokee Co., Iowa, Funding Bonds	12,670.25	11,000.00	12,870.00
Clarinda, Iowa, Fire Equipment Bonds	6,137.58	6,000.00	6,180.00
Clinton Co., Iowa, Paved Road Bonds	11,116.58	11,000.00	11,330.00
Clinton, Iowa, St. Impr. Bonds	11,488.76	11,488.76	11,488.76
Correctionville, Iowa, School Bldg. Bonds	8,090.54	8,000.00	8,000.00
Crawfordsville, Iowa, School Bonds	8,316.23	8,000.00	8,240.00
Davenport, Iowa, Paving Bonds	5,242.85	5,000.00	5,000.00
Davenport, Iowa, Paving Certificates	348.63	348.63	348.63
Dayton, Iowa, Improvement Bonds	6,337.18	6,000.00	6,240.00
Dedham, Iowa, Funding Bonds	4,564.27	4,000.00	4,560.00
Delaware Twp., Sac Co., Iowa, School Bond	5,345.62	5,000.00	5,250.00
Des Moines, Ia., Paved Roadway Bond	9,127.18	9,000.00	9,140.00
Fenton, Iowa, School Bonds	14,848.82	14,000.00	14,840.00
Franklin Co., Iowa, Funding Bonds	10,815.51	10,000.00	10,600.00
Greene Co., Iowa, Drainage Certificates	443.34	443.34	443.34
Hartley, Iowa, Sewer Bonds	5,183.02	5,000.00	5,200.00
Huxley, Iowa, School Refunding Bonds	8,204.78	8,000.00	8,240.00
Jefferson, Iowa, St. Impr. Bonds	1,000.00	1,000.00	1,000.00
Lake City, Iowa, Impr. Bonds	1,596.00	1,500.00	1,600.00
Lake City, Iowa, School Bonds	10,276.25	10,000.00	10,190.00
Mapleton, Iowa, Electric Lt. Bonds	10,722.49	10,000.00	10,740.00
Marshalltown, Iowa, School Bonds	10,000.00	10,000.00	10,200.00
Mediapolis, Iowa, School Bonds	5,311.55	5,000.00	5,500.00
Mt. Sterling, Ill., Water Works Bonds	6,188.10	6,000.00	6,150.00
Moulton, Iowa, St. Impr. Bonds	2,000.00	2,000.00	2,000.00
Norwalk, Wis., Water Works Bonds	10,702.86	10,500.00	10,702.00
Oelwein, Iowa, School Bonds	9,204.45	9,000.00	9,360.00
Packwood, Iowa, School Bonds	6,012.14	6,000.00	6,000.00
Pleasantville, Iowa, Impr. Bonds	1,589.86	1,500.00	1,585.00
Pleasantville, Iowa, Grading Bonds	1,728.83	1,683.71	1,735.00
Pocahontas Co., Iowa, Court House Bonds	1,100.20	1,000.00	1,050.00
Pocahontas Co., Iowa, Funding Bonds	5,555.25	5,000.00	5,300.00
Polk Co., Iowa, Hospital Bonds	3,038.40	3,000.00	3,090.00
Polk Co., Iowa, Road Bonds	5,021.50	5,000.00	5,050.00
Pomeroy, Iowa, Funding Bonds	6,124.31	5,800.00	6,110.00
Pomeroy, Iowa, Sewer Bonds	6,135.37	6,000.00	6,120.00
Portsmouth, Iowa, Memorial Bonds	4,292.24	4,000.00	4,320.00
Redfield, Iowa, School Bonds	11,236.21	11,000.00	11,360.00
St. Clair Co., Ill., School Dist. 104—Bond	9,506.88	9,000.00	9,630.00
Shelby Co., Iowa, Funding Bonds	1,035.00	1,000.00	1,030.00
Stanton, Iowa, Grading Bonds	3,609.95	3,500.00	3,675.00
Stanton, Iowa, Impr. Bonds	5,663.09	5,500.00	5,720.00
Storm Lake, Iowa, City Hall Bonds	10,189.25	10,000.00	10,200.00
Thayer, Iowa, School Bonds	1,000.00	1,000.00	1,040.00
Valley Junction, Iowa, School Bonds	5,266.65	5,000.00	5,270.00
Williamsburg, Iowa, Funding Bonds	5,301.19	5,000.00	5,210.00

Winfield, Iowa, School Bonds.....	10,163.06	10,000.00	10,800.00
Worth Co., Iowa, Drainage Bonds.....	2,093.14	2,000.00	2,100.00
Total	\$ 485,271.33	\$ 471,874.44	\$ 491,175.52

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa, 1st mortgage on S½ of N. E. ¼ Sec. 27, Twp. 82, R. 30, Greene County, Iowa	\$ 9,000.00

FEDERAL SURETY COMPANY

Home Office Kahl Building, Davenport, Iowa
Chas. Shuler, President Frank B. Yetter, Secretary

CAPITAL

Capital paid up.....	\$ 725,000.00
Amount of ledger assets December 31, of previous year	2,287,447.69
Extended at	\$ 2,287,447.69

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	\$ 135,277.53	\$ 8,572.84	\$ 5,641.83
Health	90,799.55	2,362.15	3,298.36
Auto liability	373,254.19	20,336.01	39,917.76
Liability other than auto	101,535.87	5,725.23	14,857.53
Workmen's compensation	695,661.72	3,881.07	151,141.65
Fidelity	188,387.28	48,452.53	12,761.95
Surety	437,237.02	73,304.35	22,887.86
Plate glass	58,246.49	—	2,475.80
Burglary and theft	140,517.33	33,472.46	9,455.82
Auto property damage	162,089.68	—	16,308.02
Auto collision	21,503.86	—	2,836.35
Property damage and collision other than auto	11,532.11	-74.60	1,944.35
Totals	\$ 2,416,042.63	\$ 196,032.04	\$ 282,027.28

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident	\$ 24,890.07	\$ 39,104.74	\$ 96,172.79
Health	16,353.78	22,014.29	68,785.26
Auto liability	49,633.38	109,007.15	264,247.04
Liability other than auto	12,242.37	32,825.13	68,710.74
Workmen's compensation	42,437.56	197,460.28	498,201.44
Fidelity	20,790.31	82,004.79	106,382.49
Surety	30,353.24	126,545.45	310,691.57
Plate glass	9,480.54	11,956.34	46,290.15
Burglary and theft	26,410.78	69,330.06	71,178.27
Auto property damage	22,844.68	39,152.70	122,936.98
Auto collision	4,087.65	6,924.00	14,579.86
Property damage and collision other than auto	607.75	2,477.50	9,054.61
Totals	\$ 260,152.11	\$ 738,811.43	\$ 1,677,231.20

Interest on	
Mortgage loans	\$ 54,113.01
Bonds and dividends on stock \$2,146.58; deposits in trust companies and banks \$4,223.53	6,370.11
Rents \$742.12; interest from all other sources \$131.61	873.73

Total Interests and Rents	\$ 61,356.85
From all other sources, total	1,415.12
Total Income	\$ 1,740,003.17
Total	\$ 4,027,450.86

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Deduct Salvage
Accident	\$ 39,876.91	\$ 5,593.27	—
Health	57,404.03	2,284.08	—
Auto liability	76,071.41	—	—
Liability other than auto	14,088.39	—	—
Workmen's compensation	280,657.27	—	—
Fidelity	24,631.77	3,012.30	7,964.28
Surety	408,465.46	151,222.69	246,656.98
Plate glass	14,710.29	—	43.83
Burglary and theft	50,126.29	42,123.74	26.45
Auto property damage	43,204.26	—	200.00
Auto collision	9,175.84	—	—
Property damage and collision other than auto	539.54	—	—
Totals	\$ 1,018,951.46	\$ 204,236.08	\$ 254,891.54

	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	\$ 5,593.27	\$ 34,283.64
Health	2,284.08	55,119.95
Auto liability	—	76,071.41
Liability other than auto	—	14,088.39
Workmen's compensation	—	280,657.27
Fidelity	10,976.58	13,655.19
Surety	397,879.67	10,585.79
Plate glass	43.83	14,006.46
Burglary and theft	42,150.19	7,976.10
Auto property damage	200.00	43,004.26
Auto collision	—	9,175.84
Property damage and collision other than auto	—	539.54
Totals	\$ 459,127.62	\$ 559,823.84

Investigation and adjustment of claims	118,636.10
Commission or brokerage to agents (less amount received on return premiums and reinsurance)	\$ 384,705.59
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	210,805.61
Salaries, traveling and all other expenses of agents not paid by commission	165,972.73
Medical examiner's fees and salaries	125.70
Inspection (other than medical and claim)	14,202.19
Rents	28,388.40
Repairs and expenses (other than taxes) on real estate	90.80
Taxes on real estate	273.14
State taxes on premiums	34,502.09
Insurance department license and fees	4,911.60
Federal taxes	-637.97
All other licenses, fees and taxes	11,534.29
Legal expenses	14,901.76
Advertising	19,854.64
Printing and stationery	12,690.55
Postage, telegraph, telephone and express	23,778.64
Insurance	3,717.57
Furniture and fixtures	11,465.83
Books, newspapers and periodicals	3,869.53
General office maintenance and expense	2,309.21
Bureau and association dues and assessments	8,047.84
Other disbursements, total	25,213.06
Agents' balances charged off	83,426.47
Borrowed money repaid	7,069.12
Total Disbursements	\$ 1,749,648.33

Balance	\$ 2,277,802.53
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LEDGER ASSETS

Mortgage loans on real estate, first liens	\$ 741,953.25
Book value of bonds and stocks	481,927.99
Cash in office	37,103.67
Deposits in trust companies and banks not on interest	118,638.72
Deposited in trust companies and banks on interest	96,219.55

Gross premiums in course of collection, viz.:	On Policies or Renewals Issued on or After Oct. 1, 1927	On Policies or Renewals Issued Prior to Oct. 1, 1927	
	1927	1927	
Accident	\$ 28,100.24	\$ 4,160.15	
Health	19,112.44	3,210.50	
Auto liability	52,105.23	8,205.22	
Liability other than auto	23,121.20	9,247.60	
Workmen's compensation	188,312.01	20,403.86	
Fidelity	32,101.47	5,446.41	
Surety	76,002.24	40,222.21	
Plate glass	9,531.12	1,961.13	
Burglary and theft	28,007.14	3,019.53	
Auto property damage	27,113.27	2,082.71	
Auto collision	4,640.12	801.81	
Property damage and collision other than auto	3,144.07	1,444.09	
Totals	\$ 491,290.55	\$ 100,205.82	\$ 591,496.37
Bills receivable			2,937.97
Other ledger assets, total			207,525.01
Ledger Assets as per Balance			\$ 2,277,802.53

NON-LEDGER ASSETS

Interest due and accrued on			
Mortgages	\$ 50,351.75		
Bonds not in default	704.81		
Total		\$ 51,056.56	
Due from Central Federal Fire Ins. Co.		34,513.82	
Other non-ledger assets, total		131,905.24	
Gross assets		\$ 2,495,282.95	

DEDUCT ASSETS NOT ADMITTED

Bills receivable	\$ 2,937.97		
Advances	2,087.19		
Gross premiums in course of collection written prior to October 1, 1927		100,205.82	
Book value of ledger assets over market value		21,348.30	
Total		\$ 126,579.34	
Total admitted assets		\$ 2,368,703.61	

LIABILITIES

Losses and Claims	Adjusted	Reported or In Process of Adjustment	Incurred But Not Reported	Resisted
		Adjustment	Reported	
Accident	\$ 1,282.22	\$ 19,663.16	\$ 500.00	
Health	3,348.50	5,985.71	1,000.00	150.00
Fidelity		41,270.00	5,000.00	42,001.00
Surety		49,903.89	7,500.00	48,500.00
Plate glass	884.16	493.36	300.00	
Burglary and theft	434.56	39,196.25	500.00	
Auto property damage	912.67	9,238.69	2,000.00	3,224.40
Auto collision	110.65	2,666.10	800.00	
Property damage and col- lision other than auto	47.00	170.00		
Totals	\$ 7,019.76	\$ 168,587.16	\$ 17,600.00	\$ 93,875.40
Net Unpaid Claims Except Investigation				
Deduct Reinsurance Compensation				
Estimated Expense Liability and Adjust- ment of Unpaid Claims				
Accident	\$ 135.00	\$ 21,310.38	\$ 500.00	\$ 21,810.38
Health	1,977.96	8,506.25	250.00	8,756.25
Fidelity	26,306.50	61,964.50	6,608.00	68,570.50
Surety	28,344.16	77,559.73	16,389.50	93,949.23
Plate glass		1,677.52	6.00	1,683.52
Burglary and theft	3,901.89	36,228.92	1,110.46	37,339.38
Auto property damage		15,375.76	4,845.88	20,221.64
Auto collision		3,576.75	310.00	3,886.75
Property damage and colli- sion other than auto		217.00	42.00	259.00
Totals	\$ 60,685.51	\$ 226,416.81	\$ 30,059.84	\$ 256,476.65

Special reserve for unpaid liability and workmen's compensation losses	\$ 305,669.55
Total Unpaid Claims and Expenses of Settle- ment	\$ 562,146.20
Unearned premiums at 50 per cent on risks running one year or less	\$ 517,344.75
Unearned premiums pro rata on risks running more than one year	112,816.92
Total unearned premiums	\$ 630,161.67
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:	
Accident	\$ 7,816.45
Health	5,733.73
Auto liability	11,331.05
Liability other than auto	4,964.33
Workmen's compensation	28,246.80
Fidelity	5,496.46
Surety	15,588.05
Plate glass	2,859.34
Burglary and theft	4,001.15
Auto property damage and collision	6,100.48
Auto collision	1,044.03
Property damage and collision other than auto	707.41
Total commissions, brokerage, etc., as above	\$ 93,889.88
Salaries, rents, expenses, bills, fees, etc., due or accrued	27,345.75
Federal, state, county and municipal taxes due or accrued	44,000.00
Reinsurance premiums, gross as to commissions	48,126.67
All other liabilities, total	61,612.50
Total Amount of All Liabilities Except Capital	\$ 1,467,282.67
Capital paid up	\$ 725,000.00
Surplus over liabilities	176,420.94
Surplus as regards policyholders	\$ 901,420.94
Total	\$ 2,368,703.61

EXHIBIT OF PREMIUMS

	Accident	Health	Auto Liability	Liability Other Than Auto
In force December 31, 1926	\$ 77,769.56	\$ 53,223.44	\$ 279,934.92	\$ 58,301.05
Written or renewed during the year	135,277.53	90,799.55	373,254.19	101,535.87
Totals	\$ 213,047.09	\$ 144,022.99	\$ 653,189.11	\$ 159,836.92
Deduct expiration and can- cellation	128,485.96	90,303.13	374,859.55	112,701.90
Balance	\$ 84,561.13	\$ 53,719.86	\$ 278,329.56	\$ 47,135.02
Deduct reinsured policies	8,011.08	2,109.56	19,817.50	5,058.08
Net in force December 31, 1927	\$ 76,550.05	\$ 51,610.30	\$ 258,512.06	\$ 42,076.94
Workmen's Compensation				
In force December 31, 1926	\$ 184,715.54	\$ 153,984.21	\$ 304,209.29	\$ 52,135.01
Written or renewed during the year	695,661.72	188,387.28	437,237.02	58,246.49
Totals	\$ 880,377.26	\$ 342,371.49	\$ 741,446.31	\$ 110,381.50
Deduct expirations and can- cellations	677,132.76	180,558.58	471,005.66	64,478.97
Balance	\$ 203,244.50	\$ 161,812.91	\$ 270,440.65	\$ 45,902.53
Deduct reinsured policies	2,491.94	49,189.18	83,318.16	
Net in force December 31, 1927	\$ 200,752.56	\$ 112,623.73	\$ 187,122.49	\$ 45,902.53
Property Damage and Collision				
In force December 31, 1926	\$ 124,567.74	\$ 122,173.99	\$ 15,247.02	\$ 3,006.04
Written or renewed during the year	140,517.33	162,089.68	21,603.86	11,532.11
Totals	\$ 265,085.07	\$ 284,263.67	\$ 36,750.88	\$ 14,538.15

Deduct expirations and cancellations	138,634.90	164,314.40	22,328.07	10,099.76
Balance	\$ 126,450.17	\$ 119,949.27	\$ 14,422.81	\$ 4,525.39
Deduct reinsured policies	43,263.88			
Net in force December 31, 1927	\$ 83,186.29	\$ 119,949.27	\$ 14,422.81	\$ 4,525.39
Total dividends declared from organization cash				\$ 141,372.00
Total losses incurred during the year (less reinsurance)				\$ 842,003.21

BUSINESS IN IOWA—1927

	Premiums Written on Direct Business	Premiums Written on Reinsurance Business	Gross Premiums Written	Return on Direct Business
Accident	\$ 26,685.98	\$ 251.83	\$ 26,937.81	\$ 4,909.57
Health	21,141.14	31.67	21,172.81	3,240.93
Auto liability	73,455.71	.83	73,456.54	15,776.64
Liability other than auto	15,101.92		15,101.92	2,002.08
Workmen's compensation	80,197.29		80,197.29	18,392.65
Fidelity	29,359.41	204.82	29,564.23	4,124.98
Surety	72,224.12	880.35	73,104.47	6,844.95
Plate glass	7,787.71		7,787.71	1,109.54
Burglary and theft	28,539.15	281.51	28,820.66	7,470.79
Auto property damage	37,133.20	17.05	37,150.25	8,009.05
Auto collision	3,678.26		3,678.26	793.99
Property damage and collision, other than auto	600.90		600.90	184.16
Totals	\$ 395,904.79	\$ 1,668.06	\$ 397,572.85	\$ 73,819.58

	Premiums on Reinsurance Business	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Accident	\$ 47.00	\$ 1,552.80	\$ 6,509.57	\$ 20,428.24
Health		584.35	3,825.33	17,347.48
Auto liability	.83	3,923.90	19,700.77	53,755.77
Liability other than auto		986.44	3,888.52	11,213.40
Workmen's compensation		458.75	18,851.40	61,345.89
Fidelity	18.73	6,831.42	10,975.13	18,589.10
Surety	262.50	16,223.84	23,331.29	49,773.18
Plate glass			1,109.54	6,678.17
Burglary and theft	156.77	7,420.47	15,048.03	13,772.63
Auto property damage			8,069.05	29,081.20
Auto collision			793.99	2,884.27
Property damage and collision, other than auto		—44.88	139.28	461.62
Totals	\$ 485.83	\$ 37,936.49	\$ 112,241.90	\$ 285,330.95

	Gross Losses Paid on Direct Business	Gross Losses Paid on Reinsurance Business	Total Gross Losses Paid	Salvage Received on Direct Business
Accident	\$ 6,330.40	\$ 31.25	\$ 6,361.65	
Health	10,461.06		10,461.06	
Auto liability	9,457.45		9,457.45	
Liability other than auto	3,373.70		3,373.70	
Workmen's compensation	32,089.29		32,089.29	
Fidelity	561.63		561.63	\$ 4,362.00
Surety	7,076.47		7,076.47	35,169.52
Plate glass	915.17		915.17	
Burglary and theft	3,324.55	32.00	3,356.55	
Auto property damage	7,115.12		7,115.12	
Auto collision	1,712.63		1,712.63	
Property damage and collision, other than auto	8.80		8.80	
Totals	\$ 82,426.27	\$ 63.25	\$ 82,489.52	\$ 39,531.52

	Total Salvage Received	Insurance Received on Paid Losses	Net Losses Paid	Net Losses Incurred
Accident		\$ 257.98	\$ 6,103.67	\$ 4,831.76
Health		232.46	10,228.60	9,847.45
Auto liability			9,457.45	10,192.05
Liability, other than auto			3,373.70	2,536.79
Workmen's compensation			32,089.29	34,341.72
Fidelity	\$ 4,362.00		—3,800.37	7,412.63

Surety	35,169.52	33,305.97	—61,399.02	—68,751.02
Plate glass			915.17	971.65
Burglary and theft		101.58	3,254.97	3,418.72
Auto property damage			7,115.12	8,364.91
Auto collision			1,712.63	2,522.63
Property damage and collision, other than auto			8.80	8.80
Totals	\$ 39,531.52	\$ 33,897.09	\$ 9,000.01	\$ 15,628.60

SUMMARY OF BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
State, province, county and municipal bonds	\$ 50,246.30	\$ 48,062.40	\$ 50,277.40
Miscellaneous stocks	431,681.79	431,700.00	431,681.79
Total	\$ 481,927.99	\$ 480,362.40	\$ 481,959.19

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa	\$ 404,900.00
Kansas	3,000.00
Minnesota	11,000.00
Missouri	200,923.25
Oklahoma	118,650.00
Texas	3,400.00
Total	\$ 741,953.25

GREAT WESTERN INSURANCE COMPANY

Home Office 2015 Grand Ave., Des Moines, Iowa
 Incorporated as Stock Co., June 18, 1914 Commenced Business Aug. 1, 1923
 H. B. Hawley, President B. H. Gross, Secretary

CAPITAL

Capital paid up	\$ 250,000.00
Amount of ledger assets December 31, of previous year	921,391.08
Extended at	\$ 921,391.08

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	\$ 476,584.43	\$ 19,848.50	\$ 10,184.20
Health	384,686.55	2,294.24	8,398.56
Non-cancellable accident and health	14,892.72	706.16	
Totals	\$ 876,163.70	\$ 22,848.90	\$ 18,492.82
		Total Deductions	Net Premiums
Accident		\$ 20,032.76	\$ 446,551.67
Health		10,602.80	374,083.75
Non-cancellable accident and health		706.16	14,186.56
Totals		\$ 41,341.72	\$ 834,821.98
Policy fees required or represented by applications			\$ 13,558.34
Interest on			16,991.04
Mortgage loans			
Bonds and dividends on stock \$26,666.18; deposits in trust companies and banks \$937.01			27,603.19
Miscellaneous			79.35
Bills receivable			123.30
Rents			1,899.71
Total Interests and Rents			46,704.50
From all other sources, life department			211,251.63
Total Income			\$ 1,106,336.59
Total			2,027,727.67

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	\$ 157,702.94	\$ 840.23	\$ 840.23	\$ 156,862.71
Health	161,842.76	1,376.41	1,376.41	160,466.35
Non-cancellable accident and health	6,738.37	736.20	736.20	6,002.17
Totals	\$ 326,284.07	\$ 2,952.84	\$ 2,952.84	\$ 323,331.23
Investigation and adjustment of claims				22,595.84
Policy fees retained by agents				5,560.72
Commission or brokerage to agents (less amount received on return premiums and reinsurance)				\$ 190,353.84
Salaries, fees and all other compensation of officers, directors, trustees and home office employees				120,974.33
Salaries, traveling and all other expenses of agents not paid by commission				49,611.21
Medical examiner's fees and salaries				6,770.94
Inspection (other than medical and claim)				878.93
Rents				20,336.05
General office maintenance and expense				3,578.70
Repairs and expenses (other than taxes) on real estate				1,179.69
Taxes on real estate				1,945.70
State taxes on premiums				16,931.35
Insurance department license and fees				1,371.06
Federal taxes				4,483.01
All other licenses, fees and taxes				2,911.51
Legal expenses				9,398.10
Advertising				217.54
Printing and stationery				11,147.40
Postage, telegraph, telephone and express				12,428.40
Insurance				699.76
Furniture and fixtures				11,091.10
Books, newspapers and periodicals				704.39
Bureau and association dues and assessments				1,012.30
Stockholders for dividends				30,000.00
Other disbursements, total				180,110.20
Total Disbursements				\$ 958,623.51
Balance				\$ 1,039,104.16

LEDGER ASSETS

Book value of real estate	\$ 253,288.23
Mortgage loans on real estate	221,779.86
Book value of bonds	489,173.41
Cash in office	300.00
Deposited in trust companies and banks on interest	39,171.50
Gross premiums in course of collection, viz.:	

On Policies or Renewals Issued on or After Oct. 1 1927

Accident	\$ 1,037.57
Health	848.93
Totals	\$ 1,886.50
Bills receivable	1,521.04
Other ledger assets, total	31,983.62
Ledger Assets as Per Balance	\$ 1,039,104.16

NON-LEDGER ASSETS

Interest due and accrued on	
Mortgages	\$ 5,248.74
Bonds not in default	15,368.09
Other assets	41,205.85
Total	61,822.68
Gross assets	1,100,926.84

DEDUCT ASSETS NOT ADMITTED

Bills receivable, and agents' debit balances	\$ 25,343.17
Total	\$ 25,343.17
Total admitted assets	\$ 1,075,583.67

LIABILITIES

Losses and Claims	Reported or in Process of Adjustment	Incurred but not Reported	Resisted
Accident	\$ 25,847.48	\$ 9,600.00	\$ 1,185.00
Health	27,689.19	10,400.00	1,356.65
Non-cancellable accident and health	470.56		
Totals	\$ 54,007.23	\$ 20,000.00	\$ 2,541.65
		Net Unpaid Claims Except Deduct Liability and Reinsurance Compensation	
Accident		\$ 2,156.90	\$ 34,475.58
Health		839.77	38,586.07
Non-cancellable accident and health			470.56
Totals		\$ 3,016.67	\$ 73,532.21
Total Unpaid Claims and Expenses of Settlement			\$ 79,032.21
Total Unearned Premiums			\$ 203,101.87
Additional reserve on non-cancellable A. & H. policies			15,093.84
Total commissions			3,267.69
Salaries, rents, expenses, bills, fees, etc., due or accrued			6,379.60
Federal, state, county and municipal taxes due or accrued			27,500.00
All other liabilities, total			396,308.46
Total Amount of All Liabilities Except Capital			700,583.67
Capital paid up	\$ 250,000.00		
Surplus over liabilities		125,000.00	
Surplus as regards policyholders			375,000.00
Total			\$ 1,075,583.67

EXHIBIT OF PREMIUMS

	Accident	Health	Non-Cancellable Accident and Health
In force December 31, 1926	\$ 236,309.22	\$ 173,225.38	\$ 3,320.40
Written or renewed during the year	476,584.43	384,686.55	14,892.72
Totals	\$ 712,893.65	\$ 557,911.93	\$ 18,213.12
Deduct expiration and cancellation	484,536.65	404,262.60	13,154.92
Balance	\$ 228,357.00	\$ 153,649.33	\$ 5,058.20
Deduct reinsured policies	10,828.78	1,361.84	108.80
Net in force December 31, 1927	\$ 217,528.22	\$ 152,287.49	\$ 4,949.40
Total dividends declared from organization cash, \$290,000.00; stock, \$150,000.00.			

BUSINESS IN IOWA—1927

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Accident	\$ 179,483.54	\$ 179,483.54	\$ 4,732.47
Health	149,969.83	149,969.83	8,870.91
Non-cancellable accident and health	2,673.32	2,673.32	
Totals	\$ 332,126.69	\$ 332,126.69	\$ 13,603.38
	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Accident	\$ 3,756.18	\$ 8,488.65	\$ 170,994.80
Health	478.56	4,349.47	145,620.36
Non-cancellable accident and health	356.78	356.78	2,316.54
Totals	\$ 4,591.52	\$ 13,194.90	\$ 318,931.97
	Policy Fees	Gross Losses Paid on Direct Business	Total Gross Losses Paid
Accident	\$ 2,701.25	\$ 61,187.39	\$ 61,187.39
Health	2,701.25	51,731.37	51,731.37
Non-cancellable accident and health		652.55	652.55
Totals	\$ 5,402.50	\$ 113,571.31	\$ 113,571.31

	Insurance Received on Paid Losses	Net Losses Paid	Net Losses Incurred
Accident	\$ 50.00	\$ 61,137.39	\$ 59,738.45
Health	155.70	51,575.67	50,090.85
Non-cancellable accident and health.....		652.55	657.55
Totals	\$ 205.70	\$ 113,365.61	\$ 110,501.85

SUMMARY OF BONDS OWNED BY COMPANY

	Book Value	Par Value	Market Value
State, province, county and municipal....	\$ 489,173.41	\$ 489,173.41	\$ 489,173.41

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Missouri	\$ 38,752.92
Washington	4,800.00
Colorado	5,000.00
Iowa	166,000.00
Nebraska	4,000.00
Minnesota	3,236.94
Totals	\$ 221,779.86

HAWKEYE CASUALTY COMPANY

Home Office 623 Securities Bldg., Des Moines, Iowa

Incorporated September 22, 1919

Commenced Business October 27, 1919

N. Hampe, President

H. F. Storchmann, Secretary

CAPITAL

Capital paid up	\$ 200,000.00
Amount of ledger assets Dec. 31, of previous year....	504,375.92
Extended at	\$ 504,375.92

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Auto liability	\$ 124,926.70	\$ 4,509.04	\$ 18,779.80
Auto property damage.....	61,482.14		8,737.76
Auto collision	5,990.16		1,087.67
Totals	\$ 192,399.00	\$ 4,509.04	\$ 28,605.23
		Total Deductions	Net Premiums
Auto liability		\$ 23,288.84	\$ 101,637.86
Auto property damage.....		8,737.76	52,744.38
Auto collision		1,087.67	4,902.49
Totals		\$ 33,114.27	\$ 159,284.73
Interest on			
Mortgage loans			\$ 11,359.68
Bonds and dividends on stock \$5,061.11; deposits in trust companies and banks \$288.35.....			5,349.46
Rents			7,820.11
All other sources			496.79
Total interests and rents.....			\$ 25,025.04
From all other sources, total.....			1,012.98
Agents' balances previously charged off.....			390.75
Profit on sale or maturity of ledger assets.....			36.86
Total income			\$ 185,751.36
Total			\$ 690,127.28

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Total Deductions	Net Amount Paid Policyholders for Losses
Auto liability	\$ 26,639.47	\$ 65.50	\$ 65.50	\$ 26,573.97
Auto property damage.....	17,756.28	71.93	71.93	17,684.35
Auto collision	4,349.09			4,349.09
Totals	\$ 48,744.84	\$ 137.43	\$ 137.43	\$ 48,607.41
Investigation and adjustment of claims.....				7,204.12
Commission or brokerage to agents less amount received on return premiums and reinsurance.....				40,240.46
Salaries, fees and all other compensation of officers, directors, trustees and home office employees.....				16,623.02
Salaries, traveling and all other expenses of agents not paid by commission				15,260.18
Rents				1,080.00
Repairs and expenses (other than taxes) on real estate.....				1,089.47
Taxes on real estate.....				3,257.69
General office maintenance and expense.....				279.60
State taxes on premiums.....				1,147.43
Insurance department license and fees.....				283.00
Federal taxes				8,106.25
All other licenses, fees and taxes.....				1,611.12
Advertising				440.18
Printing and stationery.....				2,717.02
Postage, telegraph, telephone and express.....				1,061.98
Insurance				98.05
Furniture and fixtures				1,326.30
Books, newspapers and periodicals.....				493.44
Stockholders for dividends.....				6,016.00
Other disbursements, total.....				87.48
Agents' balances charged off.....				1,222.51
Loss on sales or maturity of ledger assets.....				37.61

Total Disbursements	\$ 158,290.41
Balance	\$ 531,836.87

LEDGER ASSETS

Book value of real estate.....	\$ 171,924.84
Mortgage loans on real estate.....	101,645.00
Loans secured by pledge of bonds, stocks or other collaterals.....	700.00
Book value of bonds and stocks.....	101,552.69
Cash in office.....	3,985.31
Deposits in trust companies and banks not on interest.....	38,818.88
Deposited in trust companies and banks on interest.....	79,363.50
	On Policies On Policies or Renewals or Renewals Issued on or Issued Prior After Oct. 1, to Oct. 1,
Gross premiums in course of collection, 1927 1927	
Auto liability	\$ 14,694.13 \$ 1,654.43
Auto property damage.....	6,932.57 772.05
Auto collision	1,125.87 122.63
Totals	\$ 22,752.57 \$ 2,549.11
Bills receivable	\$ 25,301.68
Other ledger assets, total.....	8,017.76
Ledger Assets as Per Balance.....	\$ 531,836.87

NON-LEDGER ASSETS

Interest due and accrued on	\$ 3,209.35
Mortgages	1,342.80
Bonds not in default.....	20.42
Collateral loans	8,543.49
Other assets	4,683.18
Rents	
Total	17,799.24
Market value of bonds and stocks over book value.....	1,137.31
Gross Assets	\$ 550,773.42

DEDUCT ASSETS NOT ADMITTED

Bills receivable	\$ 374.73
Gross premiums in course of collection written prior to October 1, 1927.....	2,549.11

Iowa Savings Bank, 85%-----	68,723.90
Book value of real estate over market value-----	45.74
Total -----	\$ 71,693.45
Total Admitted Assets-----	\$ 479,079.94

LIABILITIES

	Reported or In Process of Adjustment	Incurred But Not Reported	Resisted
Auto property damage-----	\$ 3,304.90	\$ 500.00	\$ 400.00
Auto collision-----		50.00	
Totals -----	\$ 3,304.90	\$ 550.00	\$ 400.00
	Net Unpaid Claims Except Liability and Compensation	Estimated Expense Investigation and Adjust- ment of Unpaid Claims	Total
Auto property damage-----	\$ 4,204.90	\$ 185.00	\$ 4,389.90
Auto collision-----	50.00		50.00
Totals -----	\$ 4,254.90	\$ 185.00	\$ 4,439.90
Special reserve for unpaid liability and workmen's compensation losses -----			\$ 46,804.16
Total Unpaid Claims and Expenses of Settle- ment -----			\$ 51,244.06
Total Unearned Premiums-----			\$ 83,599.24
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:			
Auto liability-----	\$ 3,009.47		
Auto property damage-----	1,731.67		
Auto collision-----	281.18		
Total commissions, brokerage, etc., as above-----			\$ 5,022.32
Salaries, rents, expenses, bills, fees, etc., due or accrued-----			500.00
Federal, state, county and municipal taxes due or accrued-----			8,156.46
Dividends declared and unpaid to stockholders-----			3,984.00
Reinsurance premiums, gross as to commissions-----			242.82
Total Amount of All Liabilities Except Capital-----			\$ 153,408.90
Capital paid up-----	\$ 200,000.00		
Surplus over liabilities-----	125,671.04		
Surplus as regards policyholders-----			\$ 325,671.04
Total -----			\$ 479,079.94

EXHIBIT OF PREMIUMS

	Auto Liability	Auto Property Damage	Auto Collision
In force December 31, 1926-----	\$ 94,289.51		
Written or renewed during the year-----	124,226.70		
Total -----	\$ 219,516.21		
Deduct expiration and cancellation-----	109,431.58		
Balance -----	\$ 109,784.63		
Deduct reinsured policies-----	7,513.86		
Net in force December 31, 1927-----	\$ 102,270.77		
		Auto Property Damage	Auto Collision
In force December 31, 1926-----		\$ 46,309.36	\$ 3,635.12
Written or renewed during the year-----		61,482.14	5,990.16
Totals -----		\$ 107,791.50	\$ 9,625.28
Deduct expirations and cancellations-----		53,059.52	4,134.46
Balance -----		\$ 54,731.98	\$ 5,490.82
Net in force December 31, 1927-----		\$ 54,731.98	\$ 5,490.82
Total dividends declared from organization cash, \$20,000.00.			

BUSINESS IN IOWA--1927

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Auto liability-----	\$ 115,458.86	\$ 115,458.86	\$ 15,639.50
Auto property damage-----	57,195.22	57,195.22	7,618.68
Auto collision-----	5,799.93	5,799.93	962.36
Total -----	\$ 178,454.01	\$ 178,454.01	\$ 24,240.54
	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Auto liability-----	\$ 4,139.62	\$ 19,799.12	\$ 95,659.74
Auto property damage-----		7,618.68	49,576.54
Auto collision-----		962.36	4,837.57
Total -----	\$ 4,139.62	\$ 28,380.16	\$ 150,073.85
	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Salvage Received on Paid Losses on Direct Business
Auto liability-----	\$ 23,890.97	\$ 23,890.97	\$ 65.60
Auto property damage-----	16,063.57	16,063.57	71.93
Auto collision-----	4,341.09	4,341.09	
Totals -----	\$ 44,295.63	\$ 44,295.63	\$ 137.53
	Total Salvage Received	Net Losses Paid	Net Losses Incurred
Auto liability-----	\$ 65.60	\$ 23,825.37	\$ 25,325.37
Auto property damage-----	71.93	15,991.64	16,063.57
Auto collision-----		4,341.09	4,291.09
Totals -----	\$ 137.53	\$ 44,158.10	\$ 45,708.10

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Liberty Bonds, 1st, 1947, 4 1/4-----	\$ 4,068.72	\$ 4,000.00	\$ 4,060.00
U. S. Liberty Bonds, 3rd, 1928, 4 1/4-----	21,263.75	21,000.00	21,210.00
U. S. Liberty Bonds, 4th, 1938, 4 1/4-----	40,000.00	40,000.00	41,600.00
State of S. D., Rural Credits, Series E, 1940, 5-----	10,382.75	10,000.00	10,800.00
Panora, Ia., Water Works Bonds, 1940, 4 1/2-----	1,018.19	1,000.00	1,000.00
Panora, Ia., Water Works Bonds, 1941, 4 1/2-----	1,528.00	1,500.00	1,500.00
Panora, Ia., Water Works Bonds, 1942, 4 1/2-----	1,020.20	1,000.00	1,000.00
Panora, Ia., Water Works Bonds, 1943, 4 1/2-----	1,531.02	1,500.00	1,500.00
Jamaica, Ia., School Bldg. Bonds, 1930, 4 1/2-----	3,013.49	3,000.00	3,000.00
Essex, Ia., Funding Bonds, 1938, 4 1/4-----	1,037.99	1,000.00	1,000.00
Essex, Ia., Funding Bonds, 1939, 4 1/4-----	1,040.66	1,000.00	1,000.00
Essex, Ia., Funding Bonds, 1940, 4 1/4-----	1,043.23	1,000.00	1,000.00
Essex, Ia., Funding Bonds, 1941, 4 1/4-----	1,045.68	1,000.00	1,000.00
Essex, Ia., Funding Bonds, 1942, 4 1/4-----	1,048.03	1,000.00	1,000.00
Essex, Ia., Funding Bonds, 1943, 4 1/4-----	2,100.57	2,000.00	2,000.00
Essex, Ia., Funding Bonds, 1944, 4 1/4-----	2,104.89	2,000.00	2,000.00
Essex, Ia., Funding Bonds, 1945, 4 1/4-----	2,109.03	2,000.00	2,000.00
Essex, Ia., Funding Bonds, 1946, 4 1/4-----	2,113.00	2,000.00	2,000.00
Harlan, Ia., Improvement Bonds, 1931, 4 1/4-----	1,015.11	1,000.00	1,000.00
Harlan, Ia., Improvement Bonds, 1932, 4 1/4-----	1,018.74	1,000.00	1,000.00
Harlan, Ia., Improvement Bonds, 1933, 4 1/4-----	1,022.21	1,000.00	1,000.00
Harlan, Ia., Improvement Bonds, 1934, 4 1/4-----	1,025.54	1,000.00	1,000.00
Total -----	\$ 101,552.99	\$ 100,000.00	\$ 102,690.00

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Iowa-----	\$ 101,645.00

IOWA MUTUAL LIABILITY INSURANCE COMPANY

Home Office, 512 Second Ave. East, Cedar Rapids, Iowa

Incorporated September 13, 1909

Commenced Business December 27, 1909

John Hanson, President

H. L. Nelms, Secretary

Amount of ledger assets Dec. 31, of previous year \$ 540,373.71

Extended at \$ 540,373.71

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	\$ 6,824.01		\$ 255.21
Auto liability	197,407.96	10,678.52	20,992.95
Liability other than auto	20,029.70		2,022.18
Workmen's compensation	258,782.95	1,268.82	22,916.32
Auto theft	499.03	328.63	68.17
Auto property damage	107,618.47		11,410.70
Auto collision	31,409.38		5,716.02
Property damage and collision other than auto	2,333.23		554.91

Totals \$ 624,904.73 \$ 12,555.74 \$ 63,936.46

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident	\$ 1,212.00	\$ 1,467.21	\$ 5,356.80
Auto liability	24,564.12	56,235.59	141,173.37
Liability other than auto	1,848.89	4,150.84	15,878.86
Workmen's compensation	23,833.97	48,019.11	210,763.84
Auto theft	43.74	440.54	58.49
Auto property damage	13,212.77	24,623.47	82,995.00
Auto collision	2,521.98	8,238.00	23,171.38
Property damage and collision other than auto	241.60	796.51	1,536.72

Totals \$ 67,479.07 \$ 143,971.27 \$ 480,933.46

Interest on	
Mortgage loans	\$ 7,000.77
Bonds and div's on stock \$9,504.49; deposits in trust companies and banks, \$2,116.38	11,620.87
Rents	4,490.00

Total Interests and Rents	\$ 23,201.64
From all other sources, total	514.87
Agents' balances previously charged off	1,446.70
Profit on sale or maturity of bonds	987.50
Increase in book value of bonds	591.25

Total Income \$ 507,675.22

Total \$ 1,048,048.93

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Salvage	Total Deductions	Net Amount Paid Policyholders for Losses
Accident	\$ 3,895.30			\$ 3,895.30
Auto liability	35,334.02			35,334.02
Liability other than auto	4,894.00			4,894.00
Workmen's compensation	115,314.26			115,314.26
Auto theft	8.95			8.95
Auto property damage	28,611.17	23.00	23.00	28,588.17
Auto collision	9,869.81	19.50	19.50	9,850.31
Property damage and collision other than auto	683.56			683.56

Totals \$ 198,611.07 \$ 42.50 \$ 42.50 \$ 198,568.57

Investigation and adjustment of claims 49,813.74

Commission or brokerage to agents (less amount received on return premiums and reinsurance)	\$ 104,253.28
Salaries, fees and all other compensation of officers, directors, trustees and home office employees	28,779.33
Salaries, traveling and all other expenses of agents not paid by commission	39,746.34

Inspection (other than medical and claim)	1,583.00
Rents	2,398.92
Repairs and expenses (other than taxes) on real estate	1,302.75
Taxes on real estate	988.76
State taxes on premiums	4,442.21
Insurance department license and fees	703.55
Personal property tax	719.83
Legal expenses	323.06
Advertising	4,029.49
Printing and stationery	5,662.59
Postage, telegraph, telephone and express	4,206.39
Insurance	3,431.09
Furniture and fixtures	3,290.77
Books, newspapers and periodicals	240.23
Other disbursements, total	3,665.95
Agents' balances charged off	3,159.40
Decrease in book value of ledger assets	440.00

Total Disbursements \$ 461,649.97

Balance \$ 586,398.96

LEDGER ASSETS

Book value of real estate	\$ 63,674.39
Mortgage loans on real estate	153,675.00
Book value of bonds and stocks	210,205.66
Cash in office	10,578.97
Deposits in trust companies and banks not on interest	5,109.61
Deposited in trust companies and banks on interest	48,744.47
Gross premiums in course of collection, viz.:	

	On Policies or Renewals on or After Oct. 1, 1927	On Policies or Renewals Issued Prior to Oct. 1, 1927
Accident	\$ 861.80	
Auto liability	18,714.91	\$ 628.85
Liability other than auto	1,682.61	47.22
Workmen's compensation	26,370.17	3,109.93
Burglary and theft	59.00	
Auto property damage	9,776.40	305.73
Auto collision	3,491.19	111.00
Property damage and collision other than auto	147.08	
Totals	\$ 61,103.16	\$ 4,202.73
Bills receivable		\$ 65,305.89
Other ledger assets, total		3,578.76
		25,526.21

Ledger Assets as Per Balance \$ 586,398.96

NON-LEDGER ASSETS

Interest due and accrued on	
Mortgages	\$ 8,313.27
Bonds not in default	3,304.37
Certificates of deposits	397.35
Total	\$ 12,014.99
Market value of bonds and stocks over book value	4,810.00
Other non-ledger assets, total	2,811.25
Gross Assets	\$ 606,043.20

DEDUCT ASSETS NOT ADMITTED

Bills receivable, \$3,465.92; furniture and fixtures, \$14,648.69	\$ 18,114.61
Gross premiums in course of collection written prior to October 1, 1927	4,202.73
Other not admitted assets	7,643.22
Total	\$ 29,960.56
Total Admitted Assets	\$ 576,082.64

LIABILITIES

	Adjusted	Reported or in Process of Adjustment	Incurred but not Reported	Resisted
Losses and Claims:				
Accident		\$ 745.00		
Auto theft		1,015.00		
Auto property damage	\$ 912.80	3,573.08	262.40	\$ 2,675.00

Auto collision	802.00	1,119.91	121.55	
Property damage and collision other than auto		14.83		
Totals	\$ 1,714.80	\$ 6,467.82	\$ 383.95	\$ 2,675.00
		Net Unpaid Claims Except Reinsurance Compensation	Estimated Expense Investigation and Adjustment of Unpaid Claims	Total
Accident		\$ 745.00	\$ 150.00	\$ 895.00
Auto theft	\$ 1,015.00			
Auto property damage		7,423.28	179.00	7,602.28
Auto collision		2,043.46	10.00	2,053.46
Property damage and collision other than auto		14.83		14.83
Totals	\$ 1,015.00	\$ 10,226.57	\$ 339.00	\$ 10,565.57
Special reserve for unpaid liability and workmen's compensation losses				\$ 245,169.00
Total Unpaid Claims and Expenses of Settlement				\$ 255,395.57
Unearned premiums at 50 per cent on risks running one year or less		\$ 203,745.76		
Unearned premiums pro rata on risks running more than one year		70.15		
Total Unearned Premiums				203,815.91
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:				
Accident		\$ 245.19		
Auto liability		4,549.00		
Liability other than auto		455.76		
Workmen's compensation		4,126.51		
Auto theft		10.18		
Auto property damage and collision		3,281.70		
Property damage and collision other than auto		39.57		
Total commissions, brokerage, etc., as above				12,707.71
Salaries, rents, expenses, bills, fees, etc., due or accrued				5,193.62
Federal, state, county and municipal taxes due or accrued				7,009.00
Reinsurance premiums, gross as to commissions				337.13
All other liabilities, total				31.85
Total Amount of All Liabilities Except Capital				\$ 485,020.79
Surplus over liabilities		\$ 91,061.85		
Surplus as regards policyholders				91,061.85
Total				\$ 576,082.64

EXHIBIT OF PREMIUMS

	Accident	Auto Liability	Liability Other Than Auto
In force December 31, 1926	\$ 5,233.00	\$ 133,597.77	\$ 14,225.43
Written or renewed during the year	6,824.01	197,407.96	20,029.70
Totals	\$ 12,107.01	\$ 331,005.73	\$ 34,255.13
Deduct expiration and cancellation	6,722.01	180,823.29	20,109.91
Balance	\$ 5,385.00	\$ 150,182.44	\$ 14,145.22
Deduct reinsured policies		10,670.19	304.37
Net in force December 31, 1927	\$ 5,385.00	\$ 139,512.25	\$ 13,840.85
		Workmen's Compensation	Auto Theft
In force December 31, 1926		\$ 133,087.52	\$ 39.98
Written or renewed during the year		258,782.95	499.03
Totals		\$ 391,870.47	\$ 539.01
Deduct expirations and cancellations		248,195.45	156.46
Balance		\$ 143,675.02	\$ 382.55
Deduct reinsured policies		916.90	351.55
Net in force December 31, 1927		\$ 142,758.12	\$ 31.00

	Auto Property Damage	Auto Collision	Property Damage and Collision Other Than Auto
In force December 31, 1926	\$ 72,140.29	\$ 14,815.16	\$ 1,577.10
Written or renewed during the year	107,618.47	31,409.38	2,333.23
Totals	\$ 179,758.76	\$ 46,224.54	\$ 3,910.33
Deduct expirations and cancellations	98,056.16	23,469.49	2,307.78
Balance	\$ 81,702.60	\$ 22,755.05	\$ 1,602.55
Net in force December 31, 1927	\$ 81,702.60	\$ 22,755.05	\$ 1,602.55
Total losses incurred during the year (less reinsurance)			\$ 227,082.00

BUSINESS IN IOWA—1927

	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business
Accident	\$ 5,844.01	\$ 5,844.01	\$ 1,227.21
Auto liability	161,897.07	161,897.07	30,563.88
Liability other than auto	14,899.18	14,899.18	2,678.74
Workmen's compensation	216,523.82	216,523.82	39,374.13
Auto theft	43.04	43.04	9.55
Auto property damage	88,073.07	88,073.07	19,795.11
Auto collision	25,959.28	25,959.28	6,536.30
Property damage and collision, other than auto	1,778.07	1,778.07	515.47
Totals	\$ 515,017.54	\$ 515,017.54	\$ 106,700.39
	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written
Accident		\$ 1,227.21	\$ 4,616.80
Auto liability	9,860.43	46,424.31	115,472.76
Liability other than auto	216.42	2,895.16	12,004.02
Workmen's compensation	1,038.74	40,412.87	176,110.95
Auto theft		9.55	33.40
Auto property damage		19,795.11	68,277.96
Auto collision		6,536.30	19,422.98
Property damage and collision, other than auto		515.47	1,262.60
Totals	\$ 11,115.59	\$ 117,815.98	\$ 397,201.50
	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Net Losses Incurred
Accident	\$ 3,801.55	\$ 3,801.55	\$ 4,021.59
Auto liability	27,390.29	27,390.29	45,851.29
Liability other than auto	4,092.00	4,092.00	1,000.00
Workmen's compensation	91,958.98	91,958.98	108,738.30
Auto theft	8.95	8.95	8.95
Auto property damage	23,624.24	23,624.24	23,117.21
Auto collision	8,908.72	8,908.72	9,577.45
Property damage and collision, other than auto	534.98	534.98	109.27
Totals	\$ 160,319.71	\$ 160,319.71	\$ 192,424.02

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Government Liberty Loan, 1st, 3½, 1947	\$ 2,500.00	\$ 2,500.00	\$ 2,550.00
U. S. Government Liberty Loan, 4th, 4½, 1938	5,500.00	5,500.00	8,840.00
City of Cedar Rapids Boulevard Lighting Certificate, 6, 1937	1,920.08	1,920.08	1,920.08
City of Cedar Rapids Paving Certificate, 6, 1937	21,285.58	21,285.58	21,235.58
Chicago, Rock Island & Pacific, 4, 1934	5,000.00	5,000.00	4,800.00
Central Indiana Power Co., 6, 1947	8,000.00	8,000.00	8,320.00
Continental Gas & Elec. Co., 6½, 1964	10,000.00	10,000.00	10,400.00
Duquense Light Co., 4½, 1967	5,000.00	5,000.00	5,050.00
Eastern New Jersey Power Co., 6, 1949	10,000.00	10,000.00	10,500.00
Federated Utilities Ins., 5½, 1930	5,000.00	5,000.00	4,950.00
Florida Public Service Co., 6, 1955	5,000.00	5,000.00	5,000.00
Indiana Power Co., 7½, 1941	10,000.00	10,000.00	11,800.00
Inter-State Public Service, 5½, 1950	3,000.00	3,000.00	2,000.00

Iowa Elec. Co., 6, 1934	5,000.00	5,000.00	5,100.00
Iowa Elec. Co., 6, 1949	1,500.00	1,500.00	1,515.00
Iowa Southern Utilities Co., 6, 1943	5,000.00	5,000.00	5,150.00
Laclede Gas & Light Co., 5 1/2, 1953	3,000.00	3,000.00	3,180.00
Minnesota Power & Light Co., 6, 1950	5,000.00	5,000.00	5,200.00
Mountains State Power Co., 6, 1938	6,000.00	6,000.00	6,240.00
Mountains State Power Co., 6, 1935	2,000.00	2,000.00	2,000.00
Nevada, Calif. Electric Corp., 5, 1956	3,000.00	3,000.00	2,910.00
Northeastern Iowa Power Co., 6, 1928	3,000.00	3,000.00	3,000.00
Northern States Power Co., 5 1/2, 1950	5,000.00	5,000.00	5,200.00
Northwestern Light & Power Co., 6, 1950	8,000.00	8,000.00	7,680.00
Oklahoma Gas & Electric Co., 6, 1940	5,000.00	5,000.00	5,100.00
Pacific Gas & Electric Co., 5, 1955	3,500.00	3,500.00	3,675.00
Pennsylvania Gas & Elec. Co., 5 1/2, 1955	7,000.00	7,000.00	6,930.00
Portland Railway Light. & Power Co., 6, 1947	5,000.00	5,000.00	5,200.00
Public Service Co., Colorado, 6, 1953	2,000.00	2,000.00	2,080.00
Public Service Co., Colorado, 5 1/2, 1954	5,000.00	5,000.00	5,150.00
Sinclair Consolidated Corp., 6 1/2, 1938	6,000.00	6,000.00	5,880.00
Southern Indiana Cons. Utilities Corp., 5, 1928	5,000.00	5,000.00	5,000.00
Southern Ohio Elec. Co., 6, 1955	3,000.00	3,000.00	3,000.00
Standard Gas & Elec. Co., 6, 1951	2,000.00	2,000.00	2,000.00
Standard Gas & Elec. Co., 6, 1966	5,000.00	5,000.00	5,150.00
Standard Power & Light Corp., 6, 1957	2,000.00	2,000.00	1,980.00
United Light & Power Co., 5 1/2, 1928	5,000.00	5,000.00	5,000.00
United Light & Power Co., 5 1/2, 1959	3,000.00	3,000.00	3,030.00
United Public Service Co., 6, 1929	10,000.00	10,000.00	10,000.00
Totals	\$ 210,205.06	\$ 210,205.06	\$ 215,015.06

MORTGAGES OWNED CLASSIFIED BY STATES

State	Unpaid Amount of Principal
Iowa	\$ 133,675.00
South Dakota	20,000.00
	\$ 153,675.00

PROFESSIONAL INSURANCE CORPORATION

Home Office, Des Moines, Iowa

Incorporated Aug. 8, 1923 Commenced Business Dec. 3, 1924
 Wm. A. Guild, President C. N. Stryker, Secretary

Amount of ledger assets, Dec. 31, of previous year \$ 16,543.44

Extended at \$ 16,543.44

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Return Premiums on Policies Cancelled	Deduct Premiums on Policies Not Taken
Liability other than auto.....	\$ 21,272.50	\$ 3,718.13	\$ 42.50
Totals	\$ 21,272.50	\$ 3,718.13	\$ 42.50
		Total	Net
		Deductions	Premiums
Liability other than auto.....		\$ 3,760.63	\$ 17,511.87
Totals		\$ 3,760.63	\$ 17,511.87
Interest on			
Premium notes			\$ 4.20
Deposits in trust companies and banks.....			449.00
Total Interests and Rents.....			453.20
Total Income			\$ 17,965.07
Total			\$ 34,508.51

DISBURSEMENTS

	Gross Amount Paid for Losses	Net Amount Paid Policyholders for Losses
Liability other than auto	\$ 1,483.34	\$ 1,483.34
Totals	\$ 1,483.34	\$ 1,483.34
Investigation and adjustment of claims		2,283.38
Commission or brokerage to agents (less amount received on return premiums and reinsurance)		180.48
Salaries, fees and all other compensation of officers, directors, trustees and home office employees		6,084.20
Inspection (other than medical and claim)		34.32
Rents		610.00
General office maintenance expense		45.59
State taxes on premiums		12.41
Insurance department license and fees		16.50
All other licenses, fees and taxes		7.78
Legal expenses		1,100.00
Advertising		1,222.64
Printing and stationery		1,038.81
Postage, telegraph, telephone and express		1,117.79
Insurance		30.00
Furniture and fixtures		74.50
Books, newspapers and periodicals		12.00
Office supplies		139.40
Borrowed money repaid		50.00
Interest on borrowed money		50.16
Total Disbursements		\$ 15,593.30
Balance		\$ 18,915.21

LEDGER ASSETS

Cash in office	\$ 5.00
Deposits in trust companies and banks not on interest	426.28
Deposited in trust companies and banks on interest	14,111.17
Gross premiums in course of collection, viz.:	

	On Policies or Renewals Issued on or After Oct. 1, 1927	On Policies or Renewals Issued Prior to Oct. 1, 1927
Liability other than auto	\$ 2,386.25	\$ 172.50
Totals	\$ 2,386.25	\$ 172.50
Bills receivable		\$ 2,558.75
Other ledger assets, total		1,769.01
Ledger Assets as Per Balance		\$ 18,915.21

NON-LEDGER ASSETS

Interest due and accrued on	\$.41
Other assets	500.00
Furniture and fixtures	250.00
Supplies, printed matter and stationery	
Total	\$ 750.41
Gross Assets	\$ 19,665.62

DEDUCT ASSETS NOT ADMITTED

Bills receivable \$1,769.01; furniture and fixtures \$500.00	\$ 2,269.01
Supplies, printed matter and stationery	250.00
Gross premiums in course of collection written prior to October 1, 1927	172.50
Total	\$ 2,691.51
Total Admitted Assets	\$ 16,974.11

LIABILITIES

Special reserve for unpaid liability	\$ 3,248.00
Total Unpaid Claims and Expenses of Settlement	\$ 3,248.00
Estimated expenses of settlement	825.00
Unearned premiums at 50 per cent on risks running one year or less	\$ 7,205.75
Total Unearned Premiums	7,205.75
Commissions, brokerage and other charges due or to	

become due on policies effective on or after October 1, 1927, viz.:	
Liability other than auto	\$ 21.25
Total commissions, brokerage, etc., as above	21.25
Salaries, rents, expenses, bills, fees, etc., due or accrued	252.17
Federal, state, county and municipal taxes due or accrued	14.02
Due and to become due for borrowed money	300.00
Interest due or accrued	69.90
Total Amount of All Liabilities Except Capital	\$ 11,936.09
Surplus over liabilities	\$ 5,038.02
Surplus as regards policyholders	\$ 5,038.02
Total	\$ 16,974.11

EXHIBIT OF PREMIUMS

In force December 31, 1926	Auto	Liability Other Than Auto
Written or renewed during the year	\$ 13,161.25	\$ 21,272.50
Totals	34,433.75	16,786.88
Deduct expiration and cancellation		
Balance	\$ 17,646.87	
Net in force December 31, 1927	\$ 17,646.87	

BUSINESS IN IOWA—1927

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business	Net Premiums Written
Liability other than auto	\$ 1,798.75	\$ 1,798.75	397.00	\$ 1,401.75
Liability other than auto				
		Total Deductions		
		\$ 397.00		

SOUTHERN SURETY COMPANY

Home Office 715 Locust Street, Des Moines, Iowa
 Incorporated February 20, 1918 Commenced Business February 27, 1918
 C. S. Cobb, President E. G. Davis, Secretary

CAPITAL

Capital paid up	\$ 1,200,000.00
Amount of ledger assets December 31, of previous year	\$ 8,171,598.15
Decrease of paid-up capital during year	300,000.00
Extended at	\$ 7,871,598.15

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled
Accident	\$ 1,865,432.17	\$ 39,965.27	\$ 10,118.17
Health	445,768.21	1,828.42	7,138.92
Non-cancellable accident and health	32,857.41	1,138.53	67.50
Auto liability	655,817.76	4,527.80	31,241.20
Liability other than auto	344,477.08	11,702.19	3,148.72
Workmen's compensation	1,972,493.70		4,019.38
Fidelity	299,240.04	66,595.11	19,444.34
Surety	3,605,855.57	297,618.28	95,693.73
Plate glass	111,153.46		4,928.73
Burglary and theft	103,046.40	24,603.64	6,212.21
Steam boiler	7,956.35	484.96	296.03
Title	3,174.60		4.00
Auto property damage	301,644.70		14,608.78
Auto collision	60,284.46		3,326.87
Property damage and collision other than auto	28,773.82	124.98	52.37
Credit	323,866.69		951.70
Totals	\$ 9,961,842.42	\$ 448,679.18	\$ 201,352.65

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident	\$ 296,929.15	\$ 347,012.59	\$ 1,318,419.58
Health	78,428.29	87,395.63	358,372.58
Non-cancellable accident and health	2,947.75	4,153.78	28,703.63
Auto liability	89,109.12	124,978.12	530,839.64
Liability other than auto	22,576.98	37,427.89	307,049.19
Workmen's compensation	91,050.51	95,069.89	1,877,423.81
Fidelity	17,516.66	108,536.11	195,683.93
Surety	90,791.81	484,103.82	3,121,751.75
Plate glass	13,936.53	18,865.26	92,288.20
Burglary and theft	13,673.33	44,579.18	58,467.22
Steam boiler	1,270.54	2,051.53	5,904.82
Title	204.30	208.30	2,906.30
Auto property damage	40,191.12	54,799.90	246,844.80
Auto collision	7,159.85	10,486.72	49,797.74
Property damage and collision other than auto	1,258.85	1,436.20	27,337.62
Credit	29,086.16	30,037.86	293,828.83
Totals	\$ 796,130.95	\$ 1,446,162.78	\$ 8,515,679.64
Interest on			
Mortgage loans, \$35,008.83; collateral loans, \$369.52			\$ 35,578.35
Bonds and dividends on stock, \$51,907.38; deposits in trust companies and banks, \$10,355.35			61,562.73
Rents, \$122,484.63; miscellaneous investment income, \$10,503.22			142,987.85
Total Interests and Rents			\$ 240,128.93
From all other sources, total			1,082,501.91
Agents' balances previously charged off			31,857.19
Profit on sale or maturity of ledger assets			32,548.58
Total Income			\$ 9,902,776.25
Total			\$17,774,374.40

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Deduct Salvage
Accident	\$ 594,337.89	\$ 36,375.19	
Health	202,067.52	1,851.20	
Non-cancellable accident and health	200.00		
Auto liability	325,514.57		
Liability other than auto	138,044.61		
Workmen's compensation	1,156,996.91		
Fidelity	86,963.27	9,029.95	16,232.31
Surety	1,667,045.08	74,840.77	377,552.61
Plate glass	37,395.81		904.89
Burglary and theft	32,970.33	9,356.30	50.75
Auto property damage	116,689.51		
Auto collision	25,572.54		
Property damage and collision other than auto	8,512.67		
Credit	252,884.13		44,431.03
Totals	\$ 4,640,114.84	\$ 131,455.41	\$ 439,171.59
Net Amount Paid Policyholders for			
Accident		\$ 36,375.19	\$ 557,982.70
Health		1,851.20	201,116.32
Non-cancellable accident and health			200.00
Auto liability			325,514.57
Liability other than auto			138,044.61
Workmen's compensation			1,156,996.91
Fidelity		25,262.26	61,701.01
Surety		452,393.88	1,214,651.70
Plate glass		904.80	36,490.92
Burglary and theft		9,409.05	23,561.28
Auto property damage			110,689.51
Auto collision			25,572.54
Property damage and collision other than auto			8,512.67
Credit		44,431.03	208,453.10
Totals		\$ 570,627.00	\$ 4,069,487.84
Investigation and adjustment of claims			690,487.28
Commission or brokerage to agents (less amount received on return premiums and reinsurance)			\$ 2,193,231.25

Salaries, fees and all other compensation of officers, directors, trustees and home office employees	421,156.66
Salaries, traveling and all other expenses of agents not paid by commission	656,277.60
Medical examiner's fees and salaries	2,129.00
Inspection (other than medical and claim)	53,294.12
Rents	35,636.37
Repairs and expenses (other than taxes) on real estate	68,826.72
Taxes on real estate	30,404.98
State taxes on premiums	199,628.25
Insurance department license and fees	30,192.89
Federal taxes	42.75
All other licenses, fees and taxes	9,451.96
Legal expenses	5,990.15
Advertising	14,650.94
Printing and stationery	51,543.57
Postage, telegraph, telephone and express	32,566.87
Insurance	6,923.31
Furniture and fixtures	26,200.73
Books, newspapers and periodicals	406.77
Stockholders for dividends	216,000.00
Other disbursements, total	110,087.42
Agents' balances charged off	17,795.36
Loss on sales or maturity of ledger assets	104,192.94
Decrease in book value of ledger assets	4,893.22
Total Disbursements	\$ 9,052,400.85
Balance	\$ 8,721,973.55

LEDGER ASSETS

Book value of real estate	\$ 1,258,060.00
Mortgage loans on real estate	910,443.61
Loans secured by pledge of bonds, stocks or other collaterals	50,000.00
Book value of bonds and stocks	1,770,289.21
Cash in office \$166,075.41; Branches \$21,900.00	187,975.41
Special Payroll Account, Central State Bank	2,000.00
Deposits in trust companies and banks not on interest	39,962.86
Deposited in trust companies and banks on interest	1,149,955.29
Gross premiums in course of collection, viz.:	

	On Policies or Renewals Issued on or After Oct. 1, 1927	On Policies or Renewals Issued Prior to Oct. 1, 1927
Accident	\$ 223,376.44	\$ 11,589.50
Health	60,456.40	3,126.67
Auto liability	103,013.08	1,960.83
Liability other than auto	79,326.84	31,974.04
Workmen's Compensation	526,227.13	145,179.85
Fidelity	64,735.05	11,091.30
Surety	825,921.92	120,084.13
Plate Glass	20,657.58	1,635.98
Burglary and Theft	23,743.28	2,821.41
Steam boiler	2,181.67	349.45
Title	352.25	3,349.50
Auto property damage	47,102.65	1,623.56
Auto collision	5,879.72	3,930.92
Property damage and collision other than auto	7,800.44	2,141.47
Credit	25,246.58	807.17

Totals	\$ 2,016,051.03	\$ 335,945.96	\$ 2,351,996.99
Accounts receivable			26,296.63
Other ledger assets, total			981,014.25
Ledger Assets as Per Balance			\$ 8,721,973.55

NON-LEDGER ASSETS

Interest due and accrued on	
Mortgages	\$ 36,360.12
Bonds not in default	21,572.07
Collateral loans	4,250.00
Other assets	57,920.20
Rents	11,521.43
Total	\$ 131,623.82
Market value of real estate over book value	102,000.00

Market value of bonds and stocks over book value	25,591.28
Other non-ledger assets, total	229,538.14

Gross Assets	\$ 9,210,746.79
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DEDUCT ASSETS NOT ADMITTED

Accounts Receivable	\$ 16,900.04
Gross premiums in course of collection written prior to October 1, 1927	335,945.96
Total	\$ 352,845.00
Total Admitted Assets	\$ 8,857,901.79

LIABILITIES

	Adjusted	Reported or In Process of Adjustment	Incurred But Not Reported	Resisted
Losses and Claims				
Accident	\$ 8,490.57	\$ 105,297.14	\$ 20,000.00	\$ 3,375.00
Health	2,744.91	43,776.90	17,000.00	930.00
Non-cancellable accident and health		150.00		
Fidelity	22,871.44	36,955.37	2,500.00	33,000.00
Surety	79,919.00	313,611.89	23,000.00	54,404.01
Plate Glass	735.59	3,553.65	192.24	
Burglary and Theft	250.00	1,058.00		
Auto property damage		44,665.39		
Auto Collision		7,188.00		
Property damage and collision other than auto		6,225.00		
Credit	8,600.42	30,245.63		4,041.98
Totals	\$ 123,611.93	\$ 592,726.97	\$ 62,692.24	\$ 95,750.99

	Estimated Expense Net Unpaid Claims Except Investigation	Deduct Reinsurance Compensation	Liability and Unpaid Claims	Total
Accident	\$ 19,330.77	\$ 117,831.94	\$ 3,550.00	\$ 121,381.94
Health		64,451.81	2,000.00	66,451.81
Non-cancellable accident and health		150.00		150.00
Fidelity	33,791.66	61,535.15	2,000.00	63,535.15
Surety	832.80	470,102.10	14,250.00	484,352.10
Plate glass		4,481.48	125.00	4,606.48
Burglary and theft		1,308.00	50.00	1,358.00
Auto property damage		44,665.39	1,625.00	46,290.39
Auto collision		7,188.00	200.00	7,388.00
Property damage and collision other than auto		6,225.00	200.00	6,425.00
Credit		42,888.03	1,000.00	43,888.03
Totals	\$ 53,955.23	\$ 820,826.90	\$ 25,000.00	\$ 845,826.90

Special reserve for unpaid liability and workmen's compensation losses	\$ 1,201,413.26
Special reserve for credit losses on policies expiring in October, November and December, 1927, being 50 per cent of \$72,391.34; gross premiums received on said policies less \$2,777.55	33,418.12
Special reserve for accrued losses on credit policies in force December 31, 1927, being 50 per cent of \$134,030.32 earned premiums on said policies	67,016.16

Total Unpaid Claims and Expenses of Settlement	\$ 2,147,673.44
Unearned premiums at 50 per cent on risks running one year or less	\$ 2,628,797.38
Unearned premiums pro rata on risks running more than one year	651,448.81

Total Unearned Premiums	\$ 3,280,246.19
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:	
Accident	\$ 69,965.93
Health	19,011.66
Auto liability	23,479.41
Liability other than auto	17,481.16
Workmen's compensation	83,621.62

Fidelity	11,286.48	
Surety	244,574.36	
Plate glass	6,839.65	
Burglary and theft	6,478.33	
Steam boiler	507.82	
Title	105.43	
Auto property damage and collision	10,642.43	
Auto collision	1,369.79	
Property damage and collision other than auto	1,703.41	
Credit	2,032.67	
Total commissions, brokerage, etc., as above		500,100.15
Salaries, rents, expenses, bills, fees, etc., due or accrued, \$15,456.07; investment expense, \$44,017.11		59,473.18
Federal, state, county and municipal taxes due or accrued		227,960.95
Reinsurance premiums, gross as to commissions		24,842.13
All other liabilities, total		8,467.79
Total Amount of All Liabilities Except Capital		\$ 6,248,763.83
Capital paid up	\$ 1,200,000.00	
Surplus over liabilities	1,409,037.96	
Surplus as regards policyholders		\$ 2,609,037.96
Total		\$ 8,857,801.79

EXHIBIT OF PREMIUMS

	Accident	Health	Non-Cancellable Accident and Health
In force December 31, 1926	\$ 1,065,488.63	\$ 167,962.51	\$ 11,300.39
Written or renewed during the year	1,665,432.17	445,768.21	32,857.41
Totals	\$ 2,730,920.80	\$ 613,730.72	\$ 44,157.80
Deduct expirations and cancellations	1,548,164.90	427,011.02	15,485.84
Balance	\$ 1,182,755.90	\$ 186,719.70	\$ 28,671.96
Deduct reinsured policies	34,295.88	2,103.29	1,412.12
Net in force December 31, 1927	\$ 1,148,460.02	\$ 184,616.41	\$ 27,259.84
	Auto Liability	Liability Other Than Auto	
In force December 31, 1926	\$ 582,430.30	\$ 153,811.35	
Written or renewed during the year	655,817.76	344,477.06	
Totals	\$ 1,238,248.06	\$ 498,288.41	
Deduct expirations and cancellations	665,130.78	364,203.61	
Balance	\$ 573,117.28	\$ 134,084.80	
Deduct reinsured policies	7,537.02	3,552.45	
Net in force December 31, 1927	\$ 565,580.26	\$ 130,532.35	
	Workmen's Compensation	Fidelity	Surety
In force December 31, 1926	\$ 567,846.23	\$ 312,912.86	\$ 3,490,215.51
Written or renewed during the year	1,972,493.70	299,240.04	3,009,030.17
Totals	\$ 2,540,339.93	\$ 612,152.90	\$ 7,000,245.68
Deduct expirations and cancellations	1,991,312.16	281,245.27	3,920,664.29
Balance	\$ 549,027.77	\$ 330,907.63	\$ 3,179,581.39
Deduct reinsured policies	66,282.37	233,687.34	
Net in force December 31, 1927	\$ 549,027.77	\$ 264,625.26	\$ 2,894,897.05
	Plate Glass	Burglary and Theft	
In force December 31, 1926	\$ 113,429.20	\$ 114,090.84	
Written or renewed during the year	111,153.46	103,046.40	
Totals	\$ 224,582.66	\$ 217,137.24	
Deduct expirations and cancellations	133,028.20	108,975.88	
Balance	\$ 91,554.46	\$ 108,161.36	
Deduct reinsured policies		31,737.51	
Net in force December 31, 1927	\$ 91,554.46	\$ 76,423.85	

	Steam Boiler	Auto Property Damage	Auto Collision
In force December 31, 1926	\$ 7,623.00	\$ 257,851.40	\$ 51,058.52
Written or renewed during the year	7,956.35	301,644.70	60,284.46
Totals	\$ 15,579.35	\$ 559,496.10	\$ 111,342.98
Deduct expirations and cancellations	2,419.66	295,806.66	60,856.35
Balance	\$ 13,159.69	\$ 263,689.44	\$ 50,486.63
Deduct reinsured policies	422.05		
Net in force December 31, 1927	\$ 12,737.64	\$ 263,689.44	\$ 50,486.63
	Property Damage and Collision Other Than Auto	Credit	
In force December 31, 1926	\$ 6,614.45	\$ 255,166.92	
Written or renewed during the year	28,773.82	323,866.69	
Totals	\$ 35,388.27	\$ 579,033.61	
Deduct expirations and cancellations	28,754.33	296,851.36	
Balance	\$ 6,633.94	\$ 282,182.25	
Deduct reinsured policies	153.21		
Net in force December 31, 1927	\$ 6,480.73	\$ 282,182.25	
Total dividends declared from organization—cash		\$ 1,350,756.00	
Total losses incurred during the year (less reinsurance)		4,069,487.84	

BUSINESS IN IOWA—1927

Classification	Premiums Written on Direct Business	Premiums Written on Reinsurance Business	Gross Premiums Written	Return Premiums on Direct Business
Accident	\$ 153,912.29	\$ 41,727.87	\$ 195,640.16	\$ 31,703.77
Health	46,079.07	332.44	46,411.51	12,317.86
Non-cancellable accident and health	3,312.25		3,312.25	184.25
Auto liability	47,914.82		47,914.82	9,153.15
Liability other than auto	21,877.94		21,877.94	1,943.08
Workmen's compensation	110,422.12		110,422.12	7,698.38
Fidelity	21,276.80	269.74	21,546.54	1,676.52
Surety	331,727.53	202.23	331,929.76	9,894.49
Plate glass	5,221.09	3.92	5,225.01	995.34
Burglary and theft	13,861.29	629.30	14,490.59	1,738.57
Steam boiler	1,114.48		1,114.48	317.95
Title	2,146.45		2,146.45	197.00
Auto property damage	24,212.00		24,212.00	4,682.00
Auto collision	942.93		942.93	93.59
Property damage and collision, other than auto	1,728.78		1,728.78	42.20
Credit	25,948.00		25,948.00	200.00
Total	\$ 811,097.84	\$ 43,265.50	\$ 854,363.34	\$ 82,838.14
	Return Premiums on Reinsurance Business	Premiums Ceded	Total Deductions	Net Premiums Written
Accident	\$ 6,324.59	\$ 167.68	\$ 6,492.27	\$ 157,444.12
Health	79.55		12,397.40	34,014.11
Non-cancellable accident and health			184.25	3,128.00
Auto liability		362.72	9,615.87	38,398.96
Liability other than auto		976.33	2,919.41	18,958.53
Workmen's compensation			7,698.38	102,723.74
Fidelity	18.49	3,973.22	5,668.23	15,978.31
Surety	105.24	21,861.83	31,861.56	300,068.20
Plate glass	3.92		999.26	4,225.75
Burglary and theft	152.70	4,594.18	6,485.45	8,005.11
Steam boiler		154.68	472.63	641.85
Title			197.00	1,949.45
Auto property damage			4,682.00	19,530.00
Auto collision			93.59	849.34
Property damage and collision, other than auto		38.81	81.61	1,647.77
Credit			200.00	25,748.00
Total	\$ 6,684.49	\$ 32,129.45	\$ 121,652.08	\$ 733,311.20

	Gross Losses Paid on Direct Business	Gross Losses Paid on Reinsurance Business	Total Gross Losses Paid	Salvage Received on Paid Losses on Direct Business
Accident	\$ 47,660.42	\$ 4,756.88	\$ 52,417.30	
Health	19,737.02	2,897.15	22,634.17	
Auto liability	20,244.50		20,244.50	
Liability other than auto	356.05		356.05	
Workmen's compensation	52,137.76		52,137.76	
Fidelity	10,304.02		10,304.02	719.98
Surety	161,417.46	72.44	161,489.90	87,821.65
Plate glass	2,029.22		2,029.22	48.46
Burglary and theft	1,812.38	38.50	1,850.88	8.95
Auto property damage	5,284.24		5,284.24	
Auto collision	498.93		498.93	
Property damage and col- lision other than auto	23.50		23.50	
Credit	18,077.71		18,077.71	2,134.95
Total	\$ 339,583.21	\$ 7,674.97	\$ 347,258.18	\$ 90,783.99

	Salvage Received on Paid Losses on Reinsurance Business	Total Salvage Received	Insurance Received on Paid Losses	Net Losses Paid
Accident			\$ 124.99	\$ 52,292.31
Health				22,544.17
Auto liability				20,244.50
Liability other than auto				356.05
Workmen's compensation				52,137.76
Fidelity		\$ 719.98	3,333.32	6,251.72
Surety	\$ 232.55	88,054.90	21,238.98	52,196.72
Plate glass		48.46		1,960.76
Burglary and theft		8.95	32.00	1,809.93
Auto property damage				5,284.24
Auto collision				498.93
Property damage and col- lision, other than auto				23.50
Credit		2,134.95		15,942.70
Total	\$ 232.55	\$ 90,966.54	\$ 24,729.29	\$ 231,562.35

SUMMARY OF BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Bonds			
Government	\$ 48,500.00	\$ 48,500.00	\$ 32,790.00
State, province, county and municipal	1,037,250.71	1,021,370.74	1,056,422.99
Public utilities	24,937.50	25,000.00	25,750.00
Miscellaneous	97,050.00	97,550.00	97,550.00
Total bonds	\$ 1,207,747.21	\$ 1,192,420.74	\$ 1,232,512.99
Stocks			
Miscellaneous	562,522.00	141,500.00	563,347.30
Total Bonds and Stocks	\$ 1,770,269.21	\$ 1,333,920.74	\$ 1,795,860.29

MORTGAGES OWNED CLASSIFIED BY STATES

State	Amount of Principal Unpaid
Alabama	\$ 825.00
Arkansas	11,700.00
Florida	4,000.00
Illinois	35,000.00
Indiana	7,000.00
Iowa	213,933.25
Kansas	61,000.00
Kentucky	42,500.00
Michigan	15,000.00
Minnesota	55,000.00
Missouri	195,782.50
Nebraska	9,000.00
Oklahoma	196,489.50
South Dakota	10,000.00
Texas	50,232.75
Total	\$ 910,443.01

TRAVELERS MUTUAL CASUALTY CO.

Home Office Southern Surety Bldg., Des Moines, Iowa

Incorporated 1927
C. D. Hellen, PresidentCommenced Business 1927
G. A. Jewett, Secretary

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Deduct Return Premiums on Policies Cancelled	Net Premiums
Accident	\$ 2,030.12	\$ 464.65	\$ 20.80	
Health	127.38	6.07		
Totals	\$ 2,157.50	\$ 460.72	\$ 20.80	
	Deduct Premiums on Policies Not Taken	Total Deductions		
Accident	\$ 68.00	\$ 541.45	\$ 1,488.67	
Health	19.00	25.07	102.31	
Totals	\$ 85.00	\$ 566.52	\$ 1,590.98	
From all other sources, total				\$ 1,340.72
Total Income				\$ 2,931.70
Total				\$ 2,931.70

DISBURSEMENTS

	Gross Amount Paid for Losses	Net Amount Paid Policy- holders for Losses
Accident	\$ 175.00	\$ 175.00
Totals	\$ 175.00	\$ 175.00
Commission or brokerage to agents (less amount received on return premiums and reinsurance)		\$ 176.32
Salaries, fees and all other compensation of officers, directors, trustees and home office employees		297.50
Rents		65.00
All other licenses, fees and taxes		37.00
Legal expenses		130.70
Printing and stationery		431.99
Postage, telegraph, telephone and express		84.45
Furniture and fixtures		605.24
Miscellaneous expense		5.00
Total Disbursements		\$ 2,008.75
Balance		\$ 922.95

LEDGER ASSETS

Cash in office	\$.33
Deposits in trust companies and banks not on interest	758.62
Gross Premiums in course of collection, viz.:	
On Policies or Renewals Issued on or After Oct. 1, 1927	
Accident	\$ 122.00
Health	17.00
Totals	\$ 139.00
Advance	25.00
Ledger Assets as Per Balance	\$ 922.95
NON-LEDGER ASSETS	
Other non-ledger assets, total furniture, fixtures and supplies	\$ 1,071.44
Gross Assets	\$ 1,994.39
DEDUCT ASSETS NOT ADMITTED	
Furniture and fixtures	\$ 1,071.44
Advance	25.00
Total	\$ 1,096.44
Total Admitted Assets	\$ 897.95

LIABILITIES

Losses and Claims	Reported or in Process of Adjustment	Total
Accident	\$ 162.50	\$ 162.50
Totals	\$ 162.50	\$ 162.50
Total Unpaid Claims and Expenses of Settlement		\$ 162.50
Total Unearned Premiums		\$ 717.81
Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:		
Accident	\$ 37.50	
Total commissions, brokerage, etc., as above		37.50
Salaries, rents, expenses, bills, fees, etc., due or accrued		322.91
Federal, state, county and municipal taxes due or accrued		18.77
All other liabilities, total		1,551.23
Total Amount of All Liabilities Except Capital		\$2,610.72
Deficit	\$ -1,712.77	
Deficit as regards policyholders		1,712.77
Total		\$ 897.95

EXHIBIT OF PREMIUMS

	Accident	Health	Totals
Written or renewed during the year	\$ 2,030.12	\$ 127.38	\$ 2,157.50
Totals	\$ 2,030.12	\$ 127.38	\$ 2,157.50
Deduct expiration and cancellation	106.00	19.00	125.00
Balance	\$ 1,924.12	\$ 108.38	\$ 2,032.50
Deduct reinsured policies	454.65	6.07	460.72
Net in force December 31, 1927	\$ 1,469.47	\$ 102.31	\$ 1,571.78

BUSINESS IN IOWA—1927

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business	
Accident -----	\$ 2,030.12	\$ 2,030.12	\$ 86.80	
Health -----	127.38	127.38	19.00	
Total -----	\$ 2,157.50	\$ 2,157.50	\$ 105.80	
	Reinsurance Premiums Ceded	Total Deductions	Net Premiums Written	
Accident -----	\$ 454.65	\$ 541.45	\$ 1,488.67	
Health -----	6.07	25.07	102.31	
Total -----	\$ 460.72	\$ 566.52	\$ 1,590.98	
	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Net Losses Paid	Net Losses Incurred
Accident -----	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00
Total -----	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00

UNION MUTUAL CASUALTY CO.

Home Office Teachout Building, Des Moines, Iowa

Incorporated June 7, 1920

Commenced Business Sept. 11, 1920

Wm. Schulz, Jr., President

C. G. Schulz, Secretary

Amount of ledger assets December 31, of previous year \$ 202,304.63

Extended at \$ 202,304.63

INCOME

	Gross Premiums Written and Renewed During the Year	Deduct Reinsurance	Return Premiums on Policies Cancelled
Accident and Health	\$ 706,860.76	\$ 9,418.63	\$ 2,410.88
Totals	\$ 706,860.76	\$ 9,418.63	\$ 2,410.88

	Deduct Premiums on Policies Not Taken	Total Deductions	Net Premiums
Accident and Health	\$ 227,712.66	\$ 239,542.17	\$ 467,318.59
Totals	\$ 227,712.66	\$ 239,542.17	\$ 467,318.59
Policy fees required or represented by applications			432.50
Interest on			
Mortgage loans			\$ 428.96
Bonds and dividends on stocks			674.69
From other sources			792.99
Total Interests and Rents			1,896.64
From all other sources, total			747.90
Profit on sale or maturity of ledger assets			162.50
Total Income			\$ 470,578.13
Total			\$ 672,882.76

DISBURSEMENTS

	Gross Amount Paid for Losses	Deduct Reinsurance	Total Deductions	Net Amount Paid Policy- holders for Losses
Accident	\$ 98,421.27	\$ 9,000.00	\$ 9,000.00	\$ 89,421.27
Health	42,609.11			42,609.11
Totals	\$ 141,030.38	\$ 9,000.00	\$ 9,000.00	\$ 132,030.38
Investigation and adjustment of claims				6,144.36
Policy fees retained by agents				335.50
Commission or brokerage to agents (less amount received on return premiums and reinsurance)				\$ 40,651.66
Salaries, fees and all other compensation of officers, directors, trustees and home office employees				77,826.43
Salaries, traveling and all other expenses of agents not paid by commission				870.87
Medical examiners' fees and salaries				385.00
Inspection (other than medical and claim)				2,196.15
Rents				4,571.66
State taxes on premiums				772.90
Insurance department license and fees				1,908.20
All other licenses, fees and taxes				43.96
Advertising				517.21
Printing and stationery				7,397.59
Postage, telegraph, telephone and express				31,052.44
Insurance				409.21
Furniture and fixtures				15,111.74
Books, newspapers and periodicals				502.41
Other disbursements, total				5,348.67
Borrowed money repaid				350.00
Decrease in book value of ledger assets				150.00
Total Disbursements				\$ 328,896.43
Balance				\$ 343,986.33

LEDGER ASSETS

Mortgage loans on real estate	\$ 16,940.00
Book value of bonds and stocks	29,091.98
Cash in office	255.41
Deposits in trust companies and banks not on interest	24,386.23
Gross premiums in course of collection, viz.:	
Accident and health	\$ 176,421.95
Totals	\$ 176,421.95
Bills receivable	\$ 635.45
Other ledger assets, total	\$ 177,057.40
Ledger Assets as Per Balance	\$ 343,986.33

NON-LEDGER ASSETS

Interest due and accrued on	
Mortgages	\$ 342.22
Bonds not in default	780.84
Total	1,123.06
Gross Assets	\$ 345,109.29

DEDUCT ASSETS NOT ADMITTED

Bills receivable	\$ 7,319.01
Gross premiums in course of collection written prior to October 1, 1927	635.45
Book value of ledger assets over market value	74.69
Other not admitted assets	40,098.06
Total	\$ 57,127.21
Total Admitted Assets	\$ 287,982.18

LIABILITIES

Losses and Claims	Adjusted	Reported or in Process of Adjustment	Incurred But Not Reported	Resisted
Accident and health	\$ 49,404.21	\$ 40,154.86	\$ 5,000.00	\$ 6,500.00
Totals	\$ 49,404.21	\$ 40,154.86	\$ 5,000.00	\$ 6,500.00

	Deduct Reinsurance	Net Unpaid Claims Except Liability and Compensation	Expense Investigation and Adjustment of Unpaid Claims	Total
Accident and health	\$ 14,000.00	\$ 87,059.07	\$ 1,000.00	\$ 88,059.07
Totals	\$ 14,000.00	\$ 87,059.07	\$ 1,000.00	\$ 88,059.07

Total Unpaid Claims and Expenses of Settlement \$ 88,059.07

Total Unearned Premiums \$ 147,905.96

Commissions, brokerage and other charges due or to become due on policies effective on or after October 1, 1927, viz.:	
Accident and health	\$ 17,478.00
Total commissions, brokerage, etc., as above	17,478.00
Salaries, rents, expenses, bills, fees, etc., due or accrued	12,004.65
Federal, state, county and municipal taxes due or accrued	686.72
Reinsurance premiums, gross as to commissions	1,190.00

Total Amount of All Liabilities Except Capital	\$ 267,330.58
Surplus over liabilities	\$ 20,651.60
Surplus as regards policyholders	20,651.60

Total \$ 287,982.18

EXHIBIT OF PREMIUMS

	Accident and Health
In force December 31, 1926	\$ 255,849.23
Written or renewed during the year	706,860.76
Totals	\$ 962,709.99
Deduct expiration and cancellation	592,109.21
Balance	\$ 370,600.78
Deduct reinsured policies	2,092.87
Net in force December 31, 1927	\$ 367,907.91

BUSINESS IN IOWA—1927

Classification	Premiums Written on Direct Business	Gross Premiums Written	Return Premiums on Direct Business	Reinsurance Premiums Ceded
Accident and health	\$ 222,661.14	\$ 222,661.14	\$ 89,715.74	\$ 3,331.20
		Total Deductions	Net Premiums Written	Policy Fees
Accident and health		\$ 93,046.94	\$ 129,614.20	\$ 452.50

	Gross Losses Paid on Direct Business	Total Gross Losses Paid	Net Losses Paid
Accident and health	\$ 61,394.13	\$ 61,394.13	\$ 61,394.13

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Consolidated Cities Light, Power & Traction 1sts, 1902	\$ 4,525.00	\$ 5,000.00	\$ 4,525.00
Cities Service Refunding, 5s, 1963	4,587.50	5,000.00	4,550.00
Oelwein, Iowa, Sewer, 1935, 5s	2,000.00	2,000.00	2,000.00
Oelwein, Iowa, Sewer, 1936, 5s	3,000.00	3,000.00	3,000.00
Cities Service Gas Co., 1942, 5½s	4,812.50	5,000.00	4,768.75
Village of Villa Park, Ill. Series I, 1932, 6s	8,166.98	8,000.00	8,170.40
Elmwood Park Sewer Bonds Series G, 1931, 6s	2,000.00	2,000.00	2,003.14
Total	\$ 29,091.98	\$ 30,000.00	\$ 29,017.29

MORTGAGES OWNED CLASSIFIED BY STATES

State	Polk Co.	Amount of Principal Unpaid
No. 1, Iowa		\$ 800.00
No. 2, Iowa		40.00
No. 3, Iowa		1,100.00
No. 4, Iowa		2,000.00
No. 5, Iowa		2,000.00
No. 6, Iowa		5,000.00
No. 7, Iowa		4,500.00
No. 8, Iowa		1,500.00
Total		\$ 16,940.00

IOWA ASSESSMENT HEALTH AND ACCIDENT ASSOCIATIONS 1927

Detailed Reports

Exhibit 10
 Exhibit 11
 Exhibit 12
 Exhibit 13
 Exhibit 14
 Exhibit 15
 Exhibit 16
 Exhibit 17
 Exhibit 18
 Exhibit 19
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 Exhibit 82
 Exhibit 83
 Exhibit 84
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 Exhibit 98
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HAWKEYE BUSINESS MEN'S ACCIDENT ASSN.

Located at Woodbury Bldg., Marshalltown, Iowa

W. H. Arney, President

L. J. Jarrett Secretary

Incorporated May 1906

E. R. Lay, Vice President

L. J. Jarrett, Treasurer

Commenced Business 1906

INCOME

Balance from previous year		\$ 1,575.35
Membership fees actually received	\$ 116.00	
First year's assessments or premiums	21,329.00	
Subsequent years' assessments or premiums	30.00	
Total received from applicants and members	\$ 21,475.00	
Deduct payments returned to applicants and members	25.00	
Net amount received from applicants and members	\$ 21,450.00	
Total income		\$ 21,450.00
Total sum		\$ 23,025.35

DISBURSEMENTS

Death Claims	\$ 3,270.00
Sick and accident claims	9,292.35
Total payments to members	\$ 12,562.35
Salaries of officers and trustees, 8	2,643.46
Salaries of office employees, 3	1,300.02
Salaries and fees paid to medical examiners	6.00
Traveling and other expenses of officers, trustees and committees	203.54
Insurance department fees and licenses	3.00
Hooper-Holmes Bureau report	\$ 97.50
Reinsurance fees	35.65
Investigating claim reports	15.00
Security bonds for officers	45.00
Fire insurance premiums	20.25
Total	213.40
Other taxes	77.85
Rent	600.00
Advertising, printing and stationery	1,058.96
Postage, express, telegraph and telephone	503.68
Other legal expenses	54.00
Furniture and fixtures	15.00
Light	15.13
Miscellaneous expenses	82.55
Total disbursements	\$ 19,289.55
Balance	\$ 3,735.80

LEDGER ASSETS

Cash in association's office	\$ 50.00
Deposits in trust companies and banks, not on interest	3,685.80
Total ledger assets	\$ 3,735.80
Gross assets	\$ 3,735.80
Total admitted assets	\$ 3,735.80

LIABILITIES

Death claims reported during the year but not yet adjusted, 1	\$ 3,000.00
Total death claims	\$ 3,000.00
Sick and accident claims reported during the year but not yet adjusted, 10	\$ 250.00
Total sick and accident claims	\$ 250.00
Total unpaid claims	\$ 3,250.00
Advance premiums or assessments	30.00
Total	\$ 3,280.00

EXHIBIT OF POLICIES OR CERTIFICATESTotal Business of the Year
No.

Policies or certificates in force December 31, 1926	1,802
Policies or certificates written during the year	45
Total	1,847

Deduct terminated or decreased during the year	106
Total benefit certificates in force December 31, 1927	1,681
Policies or certificates terminated by death reported during the year	32
Policies or certificates terminated by lapse reported during the year	106
Policies or certificates resigned during the year	28

EXHIBIT OF DEATH CLAIMS

	No.	Total Claims Amount
Claims reported during the year	3	\$ 9,270.00
Totals	3	\$ 9,270.00
Claims paid during the year	1	3,270.00
Balance	2	\$ 6,000.00
Claims rejected during the year	1	3,000.00
Claims unpaid December 31, 1927	1	3,000.00

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	No.	Amount
Total Claims		
Claims unpaid December 31, 1926	16	\$ 1,350.00
Claims reported during the year	108	
Totals	124	
Claims paid during the year	100	
Claims rejected during the year, 4, not completed by insured, 10	14	
Claims unpaid December 31, 1927, estimated liability	10	250.00

INTER-STATE BUSINESS MEN'S ACCIDENT ASSOCIATION

Located at Fourth and Keosauqua Way, Des Moines, Iowa

F. O. Green, President

E. W. Brown, Secretary

Incorporated April 18, 1908

F. H. Hunter, Vice President

E. W. Brown, Treasurer

Commenced Business April 18, 1908

INCOME

Balance from previous year	\$ 537,766.46
Membership fees actually received	\$ 229,284.46
First year's assessments or premiums	1,035,935.33
Total received from applicants and members	\$ 1,265,219.79
Deduct payments returned to applicants and members	18,843.27
Net amount received from applicants and members	\$ 1,246,376.52
Gross interest on mortgage loans, less \$21.95 accrued interest on mortgages acquired	24,146.64
Gross interest on bonds	430.50
Gross interest on collateral loans	467.32
Gross interest on deposits in trust companies and banks	1,898.92
Gross rents	1,505.75
Total income	\$ 1,274,825.65
Total sum	\$ 1,812,502.11

DISBURSEMENTS

Death claims	\$ 80,886.65
Permanent disability claims	9,550.00
Sick and accident claims	596,736.02
Total payments to members	\$ 687,173.27
Commissions and fees paid to agents on account of first year's fees, dues, assessments or premiums	227,323.00
Commissions and fees paid to agents on account of subsequent years' fees, dues, assessments or premiums	31,708.59
Salaries of managers or agents not paid by commissions	14,025.57
Salaries of officers and trustees	27,325.00
Other compensation of officers and trustees	9,340.00
Salaries of office employees	87,672.83
Salaries and fees paid to medical examiners	1,631.00
Traveling and other expenses of officers, trustees and committees	800.98
Traveling and other expenses of managers and agents	21,373.35
Collection and remittance of fees, dues, assessments and premiums	2,889.86
Insurance department fees and licenses	3,397.50
Agency expense	7,956.87
Donations	1,034.56

Taxes on assessments or premiums	18,783.04
Other taxes, real estate	784.25
Investment claims	19,554.45
Miscellaneous	108.50
Rent	19,736.07
Advertising, printing and stationery	21,487.40
Postage, express, telegraph and telephone	20,358.01
Legal expense in litigating claims	5,445.34
Other legal expenses	4,222.21
Repairs and expenses on real estate other than taxes	1,034.20
Office expense	7,520.94
Profit and loss	13.82
Agents' balances charged off	1,053.30
Total disbursements	\$ 1,246,540.43
Balance	\$ 506,051.68

LEDGER ASSETS

Book value of real estate	\$ 46,650.63
Mortgage loans on real estate	395,350.00
Loans secured by pledge of collateral	8,000.00
Book value of bonds	15,909.42
Cash in association's office	\$ 1,000.00
Deposits in trust companies and banks, not on interest	59,929.38
Deposits in trust companies and banks, on interest	\$ 33,680.92
Agents' balances (debit)	5,209.08
Tax certificates	321.65
Total ledger assets	\$ 506,051.68

NON-LEDGER ASSETS

Interest due, \$4,855.25 and accrued, \$8,649.10 on mortgages	\$ 13,504.35
Interest due, \$175.00 and accrued, \$71.24 on bonds	246.24
Interest accrued on collateral loans	383.33
Interest accrued on CD's	317.10
Rents due	700.00
Total interest and rents due and accrued	\$ 15,151.02
Market value of real estate over book value	500.00
Market value of bonds and stocks over book value	639.28
Premiums or assessments actually collected by agencies not yet turned over to the association	560.34
Mortuary assessments due and unpaid on last call made within sixty days on insurance in force and for which notices have been issued	31,175.52
Postage	778.80
Gross assets	\$ 614,856.64

DEDUCT ASSETS NOT ADMITTED

Agents' debit balances	\$ 5,209.08
No good checks	333.03
Total	5,542.11
Total admitted assets	\$ 609,314.53

LIABILITIES

Death claims resisted, 2	\$ 10,000.00
Death claims reported during the year but not yet adjusted, 3	15,000.00
Total death claims	\$ 25,000.00
Sick and accident claims reported during the year but not yet adjusted, 792	\$ 117,104.40
Sick and accident claims incurred in 1927 not reported until 1928, 65	3,984.15
Total sick and accident claims	121,088.55
Total unpaid claims	\$ 146,088.55
Salaries, rents, expenses, bills and accounts, due or accrued	3,840.17
Commissions to agents due or accrued	470.88
Taxes due or accrued	15,000.00
Advance premiums or assessments	42,925.27
Real estate	500.00
Total	\$ 211,824.87

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year Number	Business in Iowa During Year Number
Policies or certificates in force December 31, 1926	79,883	9,809
Policies or certificates written during the year	32,567	2,848
Policies or certificates revived during the year	14,471	1,760
Totals	126,921	13,917
Deduct terminated or decreased during the year	58,092	5,187
Total benefit certificates in force Dec. 31, 1927	68,829	8,730
Policies or certificates terminated by death reported during the year	168	19
Policies or certificates terminated by lapse reported during the year	53,864	4,838
Policies or certificates terminated by cancellation during the year	4,000	330
Received during the year from members in Iowa:		
Disability, \$37,360.84; sick, \$45,050.80; expense, \$46,037.40; total, \$128,449.04.		

EXHIBIT OF DEATH CLAIMS

	Total Claims No.	Amount	Iowa Claims No.	Amount
Claims unpaid December 31, 1926	5	\$ 22,000.00	1	\$ 5,000.00
Claims reported during the year (include commuted value only of installment certificates)	39	114,200.00	5	12,500.00
Totals	44	\$ 136,200.00	6	\$ 17,500.00
Claims paid during the year	33	81,486.65	4	7,500.00
Balance	11	\$ 54,713.35	2	\$ 10,000.00
Saved by compromising or scaling down claims during the year		24,713.35		4,000.00
Claims rejected during the year	4	5,000.00	1	1,000.00
Claims unpaid December 31, 1927	7	25,000.00	1	5,000.00

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	Total Claims No.	Amount	Iowa Claims No.	Amount
Claims unpaid December 31, 1926	1,062	\$ 146,182.37	97	\$ 14,421.49
Increase in such estimated liability during the year		1,978.25		1,163.63
Claims reported during the year	9,558	575,230.40	1,010	50,047.60
Totals	10,640	\$ 723,391.02	1,107	\$ 65,632.72
Claims paid during the year	9,271	606,286.62	998	58,840.50
Claims rejected during the year	977		40	
Claims unpaid Dec. 31, 1927, estimated liability	792	117,104.40	69	6,792.22

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Ins. Dept. N. D., 1st Lib. bonds	\$ 10,000.00	\$ 10,000.00	\$ 10,346.00
Ins. Dept. Mo., 3rd Lib. bonds	1,000.00	1,000.00	1,006.20
Ins. Dept. N. C., 4th Lib. bonds	4,909.42	5,000.00	5,196.50
	\$ 15,909.42	\$ 16,000.00	\$ 16,548.70

IOWA STATE TRAVELING MEN'S ASS'N.

Home Office, 218 Sixth Ave., Des Moines, Iowa	Walter St. John, Vice President
W. E. Tone, President	H. E. Rex, Secretary
H. E. Rex, Secretary	Commenced Business, 1890
Incorporated, 1882	

INCOME

Balance from previous year	\$ 446,727.68
Membership fees actually received	\$ 44,650.00
Assessments and reinstatements	715,573.00
Annual dues	82,948.00
Total received from applicants and members	\$ 843,171.00
Deduct payments returned to applicants and members	8,820.00
Net amount received from applicants and members	\$ 834,351.00

Gross interest on bonds and dividends on stocks, less \$91.51 accrued interest on bonds acquired	10,533.91
Gross interest on deposits in trust companies and banks	345.41
Advance payments	120,397.00
Exchange on checks	80.00
Unpaid checks charged off	70.00
Miscellaneous	5.98
Gross profit on sale or maturity of ledger assets, viz.: Bonds	165.50
Gross increase by adjustment in book value of ledger assets, viz.: Bonds	510.90
Total income	\$ 966,459.70
Total sum	\$ 1,413,187.38

DISBURSEMENTS

Death Claims	\$ 248,306.07
Permanent disability claims	45,964.96
Sick and accident claims	337,932.92
Total payments to members	\$ 632,203.95
Advance payments	120,935.00
Salaries of officers and trustees	40,652.50
Salaries of office employees	50,740.84
Salaries and fees paid to medical examiners	14,175.50
Traveling and other expenses of officers, trustees and committees	2,480.78
Collection and remittance of fees, dues, assessments and premiums	10.68
Information bureau	520.00
Annual meeting	247.70
Fire insurance premium	51.00
Taxes on assessments or premiums	2,031.25
Expense in connection federal tax	100.00
Auditing books and accounts	1,207.80
Fees and dues affiliated organizations	314.00
Rent	7,196.50
Advertising, printing and stationery	31,200.90
Postage, express, telegraph and telephone	23,812.45
Legal expense in litigating claims	2,350.79
Other legal expenses	4,350.65
Furniture and fixtures	1,564.93
Miscellaneous	1,440.53
Gross decrease by adjustment in book value of ledger assets, viz.: Bonds	1,060.90
Total disbursements	\$ 938,657.65
Balance	\$ 474,529.73

LEDGER ASSETS

Book value of bonds	\$ 290,000.00
Cash in association's office	\$ 100.00
Deposits in trust companies and banks, not on interest	105,256.73
Deposits in trust companies and banks, on interest	79,173.00
Total ledger assets	\$ 474,529.73

NON-LEDGER ASSETS

Interest due and accrued on bonds	\$ 5,942.69
Interest due and accrued on bank balance	331.39
Total interest and rents due and accrued	\$ 6,274.08
Market value of bonds and stocks over book value	14,600.00
Gross assets	\$ 495,403.81
Total admitted assets	\$ 495,403.81

LIABILITIES

Death claims resisted, 6	\$ 3,500.00
Death claims reported during the year but not yet adjusted, 33	99,300.00
Death claims incurred in 1927, not reported until 1928, 3	10,050.00
Total death claims	\$ 112,850.00

Permanent disability claims reported during the year but not yet adjusted, 1	1,250.00
Total permanent disability claims	\$ 1,250.00
Sick and accident claims reported during the year but not yet adjusted, 537	\$ 84,442.44
Sick and accident claims incurred in 1927 not reported until 1928, 124	8,053.85
Total sick and accident claims	92,496.29
Total unpaid claims	\$ 906,596.20
Salaries, rents, expenses, bills and accounts, due or accrued	4,689.00
Taxes due or accrued	2,021.48
Advance premiums or assessments	259,252.00
Total	\$ 472,558.77

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year
	Number
Policies or certificates in force December 31, 1926	82,122
Policies or certificates written during the year	18,643
Policies or certificates revived during the year	20
Totals	100,785
Deduct terminated or decreased during the year	10,162
Total benefit certificates in force December 31, 1927	90,623
Policies or certificates terminated by death reported during the year	727
Policies or certificates terminated by lapse reported during the year	7,374
Policies or certificates terminated by resignation and cancellation during the year	2,061

EXHIBIT OF DEATH CLAIMS

	Total Claims	Iowa Claims
	No. Amount	No. Amount
Claims unpaid December 31, 1926	16 \$ 72,896.07	1 \$ 5,000.00
Claims reported during the year	98 490,000.00	11 55,000.00
Totals	114 \$ 562,896.07	12 \$ 60,000.00
Claims paid during the year	70 248,806.07	7 23,350.00
Balance	44 \$ 314,090.00	5 \$ 36,650.00
Saved by compromising or scaling down claims during the year	209,210.00	16,400.00
Claims rejected during the year	5 2,050.00	1 500.00
Claims unpaid December 31, 1927	39 102,800.00	4 19,750.00

EXHIBIT OF PERMANENT DISABILITY CLAIMS

	Total Claims	Iowa Claims
	No. Amount	No. Amount
Claims unpaid December 31, 1926	3 \$ 5,950.00	1 1,250.00
Claims reported during the year	14 25,200.00	1 1,250.00
Totals	17 \$ 31,150.00	2 2,500.00
Claims paid during the year	14 23,912.50	1 200.00
Balance	3 \$ 8,137.50	1 1,050.00
Saved by compromising or scaling down claims during the year	4,387.50	1,050.00
Claims rejected during the year	2 2,500.00	
Claims unpaid December 31, 1927	1 1,250.00	

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	Total Claims	Iowa Claims
	No. Amount	No. Amount
Claims unpaid December 31, 1926	537 \$ 76,874.78	61 \$ 8,588.81
Claims reported during the year	5,193 376,953.95	514 36,704.22
Totals	5,730 \$ 453,828.73	575 \$ 45,293.03
Claims paid during the year	4,678 361,490.99	515 38,071.17
Claims dropped	422	
Claims rejected during the year	62 7,895.30	1 44.63
Claims unpaid December 31, 1927, estimated liability	568 84,442.44	59 7,177.23

BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
U. S. Third Liberty loan, 4 1/4 %—1928	\$ 25,000.00	\$ 25,000.00	\$ 25,250.00
U. S. Fourth Liberty loan 4 1/4 %—1938	15,000.00	15,000.00	15,600.00
U. S. Treasury bonds, 3 1/4 %—1956	150,000.00	150,000.00	162,000.00
School bonds, city of Des Moines, Ia., 4 1/2 %—1933	50,000.00	50,000.00	51,000.00
Same—4 1/2 %—1944	5,000.00	5,000.00	5,300.00
Same—4 1/4 %—1944	15,000.00	15,000.00	15,450.00
Same—4 %—1943	30,000.00	30,000.00	30,000.00
	\$ 290,000.00	\$ 290,000.00	\$ 304,600.00

NATIONAL TRAVELERS CASUALTY ASSOCIATION

Home Office, 601 Valley National Bank Bldg., Des Moines, Iowa
 W. C. McArthur, President Geo. C. Williams, Vice President
 Louis J. Adelman, Secretary Louis J. Adelman, Treasurer
 Incorporated, 1907 Commenced Business, 1907

INCOME

Balance from previous year		\$ 206,682.03
Membership fees actually received	\$ 31,493.20	
Subsequent years' assessments or premiums	120,498.93	
Dues	64,220.72	
Exchange and transfer fee	27.92	
Total received from applicants and members	\$ 216,240.96	
Deduct payments returned to applicants and members	1,656.02	
Net amount received from applicants and members	\$ 214,584.94	
Gross interest on mortgage loans	100.25	
Gross interest on bonds and dividends on stocks, less \$1,305.25 accrued interest on bonds acquired during year	11,680.40	
Gross interest on deposits in trust companies and banks	171.01	
Gross interest from all other sources	1.53	
Gross rents from associations' property	720.00	
Suspense	5.46	
Over payment on annual	2.18	
Gross profit on sale or maturity of ledger assets, viz.:		
Bonds	2,295.12	
Stocks	10.00	
Total income		\$ 229,579.98
Total sum		\$ 436,262.01

DISBURSEMENTS

Death claims	\$ 8,075.00
Sick and accident claims	84,835.89
Total payments to members	\$ 92,910.89
Commissions and fees paid to agents on account of first year's fees, dues, assessments or premiums	21,790.03
Commissions and fees paid to agents on account of subsequent years' fees, dues, assessments or premiums	8,309.51
Salaries of managers or agents not paid by commissions	4,000.00
Salaries of officers and trustees, 7	17,816.66
Salaries of office employees, 13	13,917.05
Salaries and fees paid to medical examiners	200.00
Traveling and other expenses of officers, trustees and committees	203.73
Traveling and other expenses of managers and agents	2,602.80
Insurance department fees and licenses	993.00
Inspection	948.76
Insurance	151.13
Taxes on assessments or premiums	1,882.37
Other taxes on real estate owned	156.69
Premium paid on bonds and stocks purchased	262.50
Rent	3,013.92
Advertising, printing and stationery	5,112.54
Postage, express, telegraph and telephone	3,637.00
Legal expense in litigating claims	641.35
Furniture and fixtures	110.14
Bad accounts charged off	347.98

NATIONAL TRAVELERS CASUALTY ASS'N

Miscellaneous expense	2,153.91
State agents' salary and expense	786.49
Total disbursements	\$ 181,948.45
Balance	\$ 254,313.56

LEDGER ASSETS

Book value of real estate	\$ 8,454.14
Mortgage loans on real estate	1,500.00
Book value of bonds, \$226,431.25; stocks, \$2,985.00	229,416.25
Deposits in trust companies and banks, not on interest	\$ 122.24
Deposits in trust companies and banks, on interest	14,315.90
Agents' balances	*484.34
Other ledger assets, viz.:	
Bad check account	124.90
C. C. Conner, special agent, traveling expense, \$105.00; motor car, \$617.50	722.50
F. N. Redinger, \$100.00; petty cash, \$41.97	141.97
Total ledger assets	\$ 254,413.50
*Red Figure.	

NON-LEDGER ASSETS

Interest accrued on mortgages	\$ 30.14
Interest accrued on bonds	2,400.75
Total interest and rents due and accrued	\$ 3,430.89
Market value of bonds and stocks over book value	8,537.30
Gross assets	\$ 266,281.75

DEDUCT ASSETS NOT ADMITTED

Bad check account	124.90
Total admitted assets	\$ 266,156.85

LIABILITIES

Death claims resisted, 4	\$ 8,150.00
Total death claims	\$ 8,150.00
Sick and accident claims due and unpaid, 102	\$ 4,944.72
Sick and accident claims resisted, 157	12,667.98
Sick and accident claims incurred in 1927 not reported until 1928, 15	559.61
Total sick and accident claims	18,172.31
Total unpaid claims	\$ 26,322.31
Salaries, rents, expenses, bills and accounts, due or accrued	1,200.18
Taxes	1,800.00
Advance premiums or assessments	20,390.96
Premium reserve 40%	16,268.99
Total	\$ 66,042.44

EXHIBIT OF POLICIES OR CERTIFICATES

	Total Business of the Year Number	Business in Iowa During Year Number
Policies or certificates in force December 31, 1926	12,525	8,418
Policies or certificates written during the year	4,589	2,853
Policies or certificates revived during the year	694	501
Totals	17,808	11,772
Deduct terminated or decreased during the year	5,003	3,477
Total benefit certificates in force December 31, 1927	12,805	8,295
Policies or certificates terminated by lapse reported during the year	4,240	2,985
Policies or certificates terminated during the year	763	492
Received during the year from members in Iowa:		
Sick and accident, \$107,417.66		

EXHIBIT OF DEATH CLAIMS

	Total Claims		Iowa Claims	
	No.	Amount	No.	Amount
Claims unpaid December 31, 1926.....	5	\$ 10,150.00	1	\$ 2,000.00
Claims reported during the year (include commuted value only of installment Certificates).....	4	13,000.00	3	8,000.00
Totals.....	9	\$ 23,150.00	4	\$ 10,000.00
Claims paid during the year.....	5	8,212.50	3	2,212.50
Balance.....	4	\$ 14,937.50	1	\$ 7,787.50
Saved by compromising or scaling down claims during the year.....		6,787.50		2,787.50
Claims unpaid December 31, 1927.....	4	8,150.00	1	5,000.00

EXHIBIT OF SICK AND ACCIDENT CLAIMS

	Total Claims		Iowa Claims	
	No.	Amount	No.	Amount
Claims unpaid December 31, 1926.....	304	\$ 18,272.59	178	\$ 9,234.18
Claims reported during the year.....	1,870	84,038.50	1,223	46,727.25
Totals.....	2,174	\$ 102,311.09	1,401	\$ 55,961.44
Claims paid during the year.....	1,915	84,698.39	1,249	46,880.65
Claims unpaid Dec. 31, 1927, estimated liability.....	259	17,612.70	152	9,080.78

SUMMARY OF BONDS AND STOCKS OWNED BY COMPANY

	Book Value	Par Value	Market Value
Bonds			
State, province, county and municipal.....	\$ 10,000.00	\$ 10,000.00	\$ 10,942.80
Public utilities.....	205,556.25	210,500.00	212,948.25
Miscellaneous.....	10,875.00	11,000.00	11,062.50
Total bonds.....	\$ 226,431.25	\$ 231,500.00	\$ 234,953.55
Stocks			
Public utilities.....	2,985.00	3,000.00	3,000.00
Total bonds and stocks.....	\$ 229,416.25	\$ 234,500.00	\$ 237,953.55

STATE MUTUAL INSURANCE ASSOCIATIONS OF IOWA, 1927

Detailed Reports

FARMERS MUTUAL HAIL INSURANCE ASSOCIATION OF IOWA, DES MOINES, IOWA

Organized March 4, 1893

OFFICERS

President, Scott Rutledge, Early, Iowa
 Vice President, Perry Rutledge, Storm Lake, Iowa
 Secretary, W. A. Rutledge, Des Moines, Iowa
 Treasurer, J. A. Benson, Sheldon, Iowa
 Express Office of Secretary—722 Sixth Ave., Des Moines, Iowa

DIRECTORS—TERM EXPIRES

Scott Rutledge, Early, Iowa, January, 1930
 Perry Rutledge, Storm Lake, Iowa, January, 1928
 W. A. Rutledge, Des Moines, Iowa, January, 1930
 J. A. Benson, Sheldon, Iowa, January, 1928
 E. B. Rutledge, Ft. Dodge, Iowa, January, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 863,248.71

INCOME

	Tornado and Windstorm	Hail	Total
Direct business:			
Gross receipts from assessments.....	\$ 1,180,724.68		
Gross survey, membership and policy fees.....	\$ 1,949.54	17,185.15	
Total direct business.....	\$ 1,949.54	\$ 1,197,909.83	\$ 1,199,859.37
Reinsurance:			
Gross receipts from assessments—reinsurance.....		\$ 21,010.26	
Total reinsurance business.....		\$ 21,010.26	\$ 21,010.26
Total assessments and fees.....	\$ 1,949.54	\$ 1,218,920.09	\$ 1,220,869.63
Deduct:			
Paid for reinsurance.....		29,191.58	
Returned on assessments.....		724.21	
Total deductions.....		\$ 29,915.79	\$ 29,915.79
Net assessments and fees.....	\$ 1,949.54	\$ 1,189,004.30	\$ 1,190,953.84
Interest on bonds.....			13,535.88
Other interest.....			4,808.04
Total Income.....			\$ 1,209,297.76
Total.....			\$ 2,072,541.47

DISBURSEMENTS

	Tornado and Windstorm	Hail	Total
Amount brought forward.....			\$ 2,072,541.47
Gross losses paid:			
Direct business.....	\$ 122.60	\$ 717,529.89	\$ 717,652.49
Net losses paid.....			\$ 717,652.49
Adjusting expense.....			
Commissions:			
Direct business.....		262,684.65	
Fees retained by agents.....		19,074.04	
Salaries and fees of directors, officers and clerks.....		58,676.43	
Expenses of directors, officers and committees.....		199.35	
Rent.....		3,376.30	
Insurance department licenses and fees.....		1,178.93	
State tax on premiums.....		6,022.09	
All other taxes.....		195.50	
Advertising and subscriptions.....		12,532.18	
Printing and stationery.....		6,486.12	
Telegraph, telephone, express and postage.....		7,739.86	
Legal expenses, excluding legal expenses on losses.....		4,743.00	
Miscellaneous, itemized:			
Protest and return checks.....	\$ 1,221.67		
Insurance.....	8,538.54		
	121.00	9,881.21	
Expense collecting.....	\$ 24,232.89		
Expense Agts. and Adj. meeting.....	1,110.88	25,393.77	

Auditing.....	\$ 165.00	
Office supplies.....	1,767.78	
Office furniture and fixtures.....	1,831.88	3,764.66
Total expenses.....		\$ 463,263.23
Total Disbursements.....		\$ 1,180,914.72
Balance.....		\$ 891,626.75

LEDGER ASSETS

Book value of bonds, per schedule C.....	\$ 381,791.46
Cash in office.....	3,399.46
Cash deposited in banks.....	506,086.37
Agents balances representing business written prior to October 1st of current year.....	73.75
Other assets.....	75.71
Total Ledger Assets.....	\$ 891,626.75

NON-LEDGER ASSETS

Interest due or accrued on bonds.....	\$ 9,385.19
Other interest.....	242.48
Unpaid assessments levied prior to November 1st of current year.....	293,256.93
Furniture, fixtures & safes, \$6,500.00; supplies, \$2,000.00.....	8,500.00
Due from re-insurance (received Jan. 4, 1928).....	46,797.16
Total Non-Ledger Assets.....	\$ 358,178.76
Gross Assets.....	\$ 1,249,805.51

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st.....	\$ 73.75
Unpaid assessments levied prior to November 1st.....	146,626.96
Furniture, fixtures, safes and supplies.....	8,500.00
Other items, viz.:.....	75.71
In banks in liquidation.....	131,430.64
Total Not Admitted Assets.....	\$ 286,697.06
Total Admitted Assets.....	\$ 963,108.45

LIABILITIES

	Hail	Total
Amount of losses adjusted and not due.....	\$ 1,000.00	
Amount of claims resisted and in litigation.....	8,615.00	
Net unpaid losses.....		\$ 9,615.00
Estimated expenses of adjustment and investigation of losses.....		20.00
Unpaid salaries, commissions, rents, bills, expenses, etc.....		81.13
Total Liabilities.....		\$ 9,716.13
Surplus.....		953,392.32
Balance.....		\$ 963,108.45

SCHEDULE C—BONDS OWNED

	Book Value	Par Value	Market Value
Ft. Madison Street Imp. Bonds, May 1, 28-36, 5%, annual.....	\$ 39,640.79	\$ 39,640.79	\$ 39,640.79
Green Co. Road Certificates, May 1, 1934, 6%, annual.....	2,940.75	2,940.75	3,050.88
Scranton, Ia., Road Certificates, May 1, 1934, 6%, annual.....	10,055.72	10,000.00	10,400.00
Polk Co. Road Certificates, May 1, 29-34, 6%, annual.....	15,057.45	15,209.54	15,970.01
Marshalltown Sewer Imp. Bonds, May 1, 29-35, 5%, annual.....	24,936.75	25,000.00	25,000.00
Mondamin Street Imp. Bonds, Jan 1, 29-34, 5%, annual.....	9,937.50	10,000.00	10,000.00
Deep River Memorial Bldg. Bonds, July 1, 46-72, 4 3/4% semi-annual.....	13,502.66	13,000.00	13,502.66
Marshalltown Street Imp. Bonds, Jan. 1, 29-34, 5%, annual.....	21,454.32	21,500.00	21,500.00
Des Moines Street Imp. Bonds, May 1, 1931, 5%, annual.....	500.00	500.00	500.00

Cedar Rapids Memorial Bonds, Nov. 1, 1953, 4½%, semi-annual	1,080.30	1,000.00	1,080.30
Arispe Consolidated School Bonds, 12-1, 31-44, 4½%, semi-annual	30,882.33	30,000.00	31,030.00
Villa Park, Ill., Street Imp. Bonds, 7-1, 1933, 6%, annual	6,000.00	6,000.00	6,180.00
Mapleton Ia., Electric Light Bonds, 4-1, 34, 5%, semi-annual	10,582.60	10,000.00	10,582.60
Stennett Con. School Bonds, 11-1, 1939, 5%, semi-annual	10,757.00	10,000.00	10,757.00
Marshall Co. Road Bonds, 5-1, 1932, 5%, semi-annual	1,022.56	1,000.00	1,022.56
U. S. Fourth Liberty Loan Bonds, 33-38, 4½% semi-annual	51,705.00	50,000.00	51,705.00
Federal Land Bank Bonds, 35-55, 4½%, semi-annual	25,656.25	25,000.00	25,656.25
Marshall Co. Primary Road Ref. Bonds, 39-48, 4½%, annual	105,079.48	100,000.00	105,079.48
Iowa Loan & Trust Municipal Tr., 10-1, 28, 5%, annual	1,000.00	1,000.00	1,000.00
Totals	\$ 381,791.46	\$ 371,791.08	\$ 383,677.03

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Valley National Bank, Des Moines	\$ 107,253.86
Valley Savings Bank, Des Moines	10,000.00
Iowa National Bank, Des Moines	101,380.53
Des Moines Sav. Bank and Trust Co., Des Moines, on C. D's	50,898.52
Central State Bank, Des Moines	43,625.14
Central State Bank, Des Moines, on C. D's	51,938.66
Cadams State Bank, Cadams, Neb.	208.41
First Nat. Bank of Sheldon	300.56
Various Banks as listed last year (closed bank acct.)	131,420.64
Total	\$ 506,096.37

All closed banks included in above list:
Various banks as listed last year, banks in liquidation \$ 131,420.64

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Tornado and Windstorm	Hail	Total
In force December 31, last		\$41,652,194.00	\$41,652,194.00
Written or renewed during year	\$ 1,094,505.00	30,751,917.00	31,846,422.00
Totals	\$ 1,094,505.00	\$72,404,111.00	\$73,498,616.00
Deduct expirations and cancellations	9,670.00	24,583,832.00	24,593,502.00
In force at end of the year	\$ 1,084,835.00	\$47,820,279.00	\$48,905,114.00
Net amount in force December 31	\$ 1,084,835.00	\$47,820,279.00	\$48,905,114.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes. Limited to their pro rata share of losses and expenses.

Cost per thousand during the year, \$26.07.

What salary was paid during the past year to each of the following officers? President, \$8,400.00; vice president, none; secretary, \$12,000.00; treasurer, none; adjuster, \$6.00 to \$12.00 per day and expenses.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? Very few.

What amount of your risks are written for five years? Nearly all.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$20,000.00 on several farms.

Give amount of risks in force on which this year's assessment was made, \$53,547,188.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? Does not apply.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? Does not apply.

Has the policy now used by the company been approved by the commissioner of insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Hail insurance on growing crops. Tornado and wind storm on buildings.
What kind of risks does your association cover? Hail and tornado.
How many assessments did you make last year? One.
What was the rate levied for each assessment? 2¼% in Iowa, 3% in zone 1, 4½% in zone 2 etc., Nebraska; 3½% in zone 1, 4.9% in zone 2; 6.5% in zone 3 in South Dakota.

FARMERS MUTUAL INSURANCE ASSOCIATION OF THE METHODIST EPISCOPAL CHURCH OF ROCKFORD, IOWA

Reorganized January, 1917

OFFICERS

President, Henry J. Benz, Charles City, Iowa
Vice President, H. R. Frei, Reinbeck, Iowa
Secretary, Gustav Gelhaus, Rockford, Iowa
Treasurer, M. A. Hirsch, Charles City, Iowa
Express Office of Secretary—Rockford, Iowa

DIRECTORS—TERM EXPIRES

C. F. Porath, Newell, Iowa, 1928
Henry Griewe, Klemme, Iowa, 1928
H. A. Kluckhohn, Odebolt, Iowa, 1928
Gustav Gelhaus, Rockford, Iowa, 1928
Herman Woeste, Earlville, Iowa, 1929
H. R. Frei, Reinbeck, Iowa, 1929
Henry J. Benz, Charles City, Iowa, 1929
J. W. Schwiager, Dows, Iowa, 1929
Chas. Bruene, Gladbrook, Iowa, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year	Fire	Total
	\$ 12,812.27	
Direct business:		
Gross receipts from assessments	\$ 7,736.00	\$ 7,736.00
Gross survey, membership and policy fees	170.25	170.25
Total direct business		\$ 7,906.25
Net assessments and fees		\$ 7,906.25
Other interest		\$ 317.22
Total Income		\$ 8,223.47
Total		\$ 21,035.74

DISBURSEMENTS

Amount brought forward	Fire	Total
	\$ 21,035.74	
Gross losses paid:		
Direct business	\$ 10,727.52	\$ 10,727.52
Net losses paid		\$ 10,727.52
Adjusting expense	\$ 74.50	
Expenses of agents	139.83	
Salaries and fees of directors, officers and clerks	892.75	
Insurance department licenses and fees	13.00	
State tax on premiums	30.82	
Printing and stationery	49.50	
Telegraph, telephone, express and postage	53.48	
Miscellaneous, itemized:		
State and national association dues	\$ 14.50	
Secretary and treasurer's bonds	60.00	74.50
Sundries	12.00	12.00
Total expenses		\$ 1,340.88
Total Disbursements		\$ 12,067.90
Balance		\$ 8,967.84

LEDGER ASSETS

Cash in secretary's office, \$43.00; treasurer's office, \$10.73	\$ 53.73
Cash deposited in banks	8,914.11
Total Ledger Assets	\$ 8,967.84

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year	\$ 71.80
Furniture, fixtures and safes, \$175.00; supplies, \$75.00	250.00
Total Non-Ledger Assets	\$ 321.80
Gross Assets	\$ 9,229.84
DEDUCT ASSETS NOT ADMITTED	
Unpaid assessments levied prior to November 1st	\$ 71.80
Furniture, fixtures, safes and supplies	250.00
Deposit in closed bank	507.82
Total Not Admitted Assets	\$ 829.62
Total Admitted Assets	\$ 8,400.22
Balance	\$ 8,400.02

LIABILITIES

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

First National Bank, Charles City, Iowa	\$ 1,530.00
First National Bank, Rockford, Iowa	3,082.00
Citizens National Bank, Charles City, Iowa	1,958.29
Commercial National Bank, Charles City, Iowa	1,836.00
Farmers Trust & Savings Bank, Charles City, Iowa	507.82
Total	\$ 8,914.11
All closed banks included in above list:	
Farmers Trust & Savings Bank, Charles City, Iowa	\$ 507.82

SCHEDULE F—EXHIBIT OF RISKS

In force December 31, last	Fire Risks \$ 3,724,951.00
Written or renewed during year	774,684.00
Totals	\$ 4,499,635.00
Deduct expirations and cancellations	571,880.00
In force at end of the year	\$ 3,927,755.00
Net amount in force December 31	\$ 3,927,755.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$3.15.

Average cost per thousand during the past five years, \$1.27.

What salary was paid during the past year to each of the following officers? President, \$50.00; vice president, none; secretary, \$700.00; treasurer, 2% on all premiums and money received; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? No. For how long a period do you collect advance assessments? To pay our next losses.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All.

What is the largest gross aggregate amount insured in any one risk without reinsurance? \$4,000.00.

Give amount of risks in force on which this year's assessment was made, about \$3,900,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? Have no basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? None.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Farm property, town dwellings and churches.

What kind of risks does your association cover? Fire and lightning.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Two mills.

FARMERS NATIONAL COOPERATIVE ELEVATOR MUTUAL INSURANCE ASSOCIATION OF IOWA, OF FORT DODGE, IOWA

Organized February, 1909

OFFICERS

President, William Larson, Pilot Mound, Iowa	Vice President, C. H. Nelson, Garner, Iowa
Secretary, J. P. Larson, Fort Dodge, Iowa	Treasurer, J. C. Riedesel, Glidden, Iowa
Express Office of Secretary—Fort Dodge	

DIRECTORS—TERM EXPIRES

William Larson, Pilot Mound, Iowa, 1927	
W. V. Crapser, Thornton, Iowa, 1927	
W. P. Moeller, Alvord, Iowa, 1927	
Chas. Nelson, Aurelia, Iowa, 1929	
J. C. Riedesel, Glidden, Iowa, 1928	
Hugo Schuett, Holstein, Iowa, 1929	
J. W. Shorthill, Omaha, Nebraska, 1929	
C. H. Nelson, Garner, Iowa, 1928	
Fred C. Behm, Missouri Valley, Iowa, 1928	

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 30,979.42

INCOME

	Fire and Tornado	Total
Direct business:		
Gross survey, membership and policy fees	\$ 14,743.92	\$ 14,743.92
Reinsurance:		
Gross receipts from assessments	25,673.40	25,673.40
Total assessments and fees	\$ 40,417.32	\$ 40,417.32
Net assessments and fees	\$ 40,417.32	\$ 40,417.32
Interest on certificates of deposits		800.83
Accounts receivable January 1, 1927		224.53
Total Income		\$ 41,582.68
Total		\$ 72,512.10

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount brought forward			\$ 72,512.10
Gross losses paid:			
Direct business	\$ 41,080.82	\$ 64.00	\$ 41,145.42
Net losses paid			\$ 41,145.42
Salaries and expenses of field men		\$ 4,623.05	
Salaries and fees of directors, officers and clerks		2,150.00	
Expenses of directors, officers and committees		510.90	
Repairs on auto		33.15	
Insurance department licenses and fees		3.00	
Advertising and subscriptions		250.00	
Printing and stationery		293.73	
Telegraph, telephone, express and postage		445.58	
Miscellaneous, itemized:			
Adding machine	\$ 8.90		
License car	18.00		
Auto expense	33.25		
Tax reports	20.00		
Freight and dray	4.76		
Repairs auto	287.00		
Miscellaneous	23.18		
Total miscellaneous		307.09	
Total expenses			\$ 8,706.50
Other disbursements, viz.:			
One metal safe and shelves; one 12 Line-A-Time Machine, \$24.00			451.15
One-half interest in addressograph			165.00
Total Disbursements			\$ 50,468.07
Balance			\$ 22,044.03

LEDGER ASSETS

Cash deposited in banks	\$ 22,044.03
Total Ledger Assets	\$ 22,044.03

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year	\$ 15,794.86
Furniture, fixtures and safes	1,199.02
Accounts received for contingent fees	784.12
Automobile	680.00
Total Non-Ledger Assets	\$ 18,458.00
Gross Assets	\$ 40,502.00

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes, auto, accounts receivable and assessment records	\$ 18,458.00
Total Not Admitted Assets	\$ 18,458.00
Total Admitted Assets	\$ 22,044.00

LIABILITIES

Surplus	\$ 22,044.00
Balance	\$ 22,044.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

First National Bank, C. D's, Thornton, Iowa	\$ 3,000.00
First National Bank, C. D's, Rock Valley, Iowa	2,000.00
First National Bank, C. D's, Garner, Iowa	3,000.00
First State Bank, C. D's, Holstein, Iowa	3,000.00
Pilot Mound Savings Bank, C. D's, Pilot Mound, Iowa	2,000.00
First National Bank, C. D's, Boone, Iowa	2,000.00
The Farmers National Bank, C. D's, Aurelia, Iowa	2,000.00
First National Bank, C. D's, Dayton, Iowa	3,000.00
First National Bank, C. D's, Fort Dodge, Iowa	3,000.00
Over Draft	2,005.97
Total	\$ 22,044.00

SCHEDULE F—EXHIBIT OF RISKS

In force December 31, last	Fire and Tornado \$ 4,402,087.00
Written or renewed during year	2,558,865.00
Totals	\$ 6,960,952.00
Deduct expirations and cancellations	2,060,427.00
Deduct errors previous years	44,700.00
In force at end of the year	\$ 4,856,425.00
Net amount in force December 31	\$ 4,856,425.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Average cost per \$1,000, 1923—\$5.99; 1924—\$10.00; 1925—\$4.32; 1926—\$4.59; 1927—\$10.90.

Average cost per thousand during the past five years, \$7.16.

What salary was paid during the past year to each of the following officers? President, \$150.00; vice president, none; secretary, \$1,700.00; treasurer, \$300.00; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$20,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Elevators, creameries, lumber yards, merchandise, etc.

What kinds of risks does your association cover? Fire, tornadoes and wind-storms.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Ten mills.

FARM PROPERTY MUTUAL INSURANCE ASSOCIATION OF IOWA, DES MOINES, IOWA

Organized August 22, 1899

President, Forest Huttenlocher, Des Moines, Iowa
Vice President, Johnson Brigham, Des Moines, Iowa
Secretary, C. V. Stanley, Des Moines, Iowa
Treasurer, Alson Secor, Des Moines, Iowa
Express Office of Secretary—303 Masonic Temple, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

J. H. Ayres, Sioux City, Iowa, 1928
Forest S. Treat, Bettendorf, Iowa, 1928
Geo. V. Leffler, Stockport, Iowa, 1928
Alson Secor, Des Moines, Iowa, 1929
Geo. Wambach, Des Moines, Iowa, 1929
C. V. Stanley, Des Moines, Iowa, 1929
E. W. Goodykoontz, Waukon, Iowa, 1930
Johnson Brigham, Des Moines, Iowa, 1930
Forest Huttenlocher, Des Moines, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 21,237.21

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	\$ 33,679.37	\$ 21,778.82	\$ 55,458.19
Gross survey, membership and policy fees	5,855.83	7,682.05	13,537.88
Total direct business	\$ 39,535.20	\$ 29,460.87	\$ 68,996.07
Reinsurance:			
Gross receipts from assessments	\$ 10,909.83	\$ 2,045.96	\$ 12,955.79
Total assessments and fees	\$ 50,445.03	\$ 31,506.83	\$ 81,951.86
Deduct:			
Paid for reinsurance	\$ 4,350.79	\$ 2,955.36	\$ 7,306.15
Total deductions	\$ 4,350.79	\$ 2,955.36	\$ 7,306.15
Net assessments and fees	\$ 46,094.24	\$ 28,551.47	\$ 74,645.71
Interest on bonds			181.66
Other interest			98.40
Money borrowed (gross)			20,000.00
Reinsurance policies cancelled			34.26
Total Income			\$ 94,960.03
Total			\$ 116,197.24

DISBURSEMENTS

Amount brought forward			\$ 116,197.24
Gross losses paid:	Fire	Tornado and Windstorm	Total
Direct business	\$ 31,073.81	\$ 3,801.17	\$ 34,874.98
Reinsurance business	4,840.53	171.75	5,012.28
Totals	\$ 35,914.34	\$ 3,972.92	\$ 39,887.26
Less recovered from reinsurance	4,734.86	814.51	5,549.37
Net losses paid	\$ 31,179.48	\$ 3,158.41	\$ 34,337.89
Adjusting expense		\$ 1,057.26	
Commissions:			
Direct business		1,135.00	
Fees retained by agents		13,372.60	
Salaries of agents		2,400.00	
Expenses of agents		1,573.44	
Salaries and fees of directors, officers and clerks		11,310.54	
Expenses of directors, officers and committees		109.73	
Rent		960.00	
Insurance department licenses and fees		158.00	
State tax on premiums		300.45	
All other taxes		19.45	
Advertising and subscriptions		379.05	
Printing and stationery		809.98	
Telegraph, telephone, express and postage		977.17	
Interest on borrowed money		341.67	
Miscellaneous, itemized:			
Bonds	\$ 48.00		

Collections	656.00	
Electric lights	27.37	
Members State Association	17.50	
Office supplies	222.42	
Bad checks	97.29	
Total miscellaneous	1,069.48	
Total expenses		35,973.82
Borrowed money repaid (gross)		20,000.00
Total Disbursements		\$ 90,311.71
Balance		\$ 25,885.33
LEDGER ASSETS		
Book value of bonds, per schedule C		\$ 17,761.36
Cash in office		2.24
Cash deposited in banks		3,504.81
Bills receivable, Iowa Implement Mutual, Nevada		1,585.85
Balance in Commercial Sav. Bank, \$16,895.50, value estimate		3,021.27
Total Ledger Assets		\$ 25,885.33
NON-LEDGER ASSETS		
Unpaid assessments levied prior to November 1st of current year	\$ 5,068.91	
Total Non-Ledger Assets	\$ 5,068.91	
Gross Assets		\$ 30,954.44
DEDUCT ASSETS NOT ADMITTED		
Unpaid assessments levied prior to November 1st	\$ 5,068.91	
Total Not Admitted Assets	\$ 5,068.91	
Total Admitted Assets		\$ 25,885.53
LIABILITIES		
Amount of claims reported and not adjusted	Fire 2,750.00	Tornado and Windstorm 1,400.00
Amount of claims resisted and in litigation	3,350.00	1,400.00
Total	\$ 6,100.00	\$ 1,400.00
Less reinsurance recoverable	1,200.00	
Net unpaid losses	\$ 4,900.00	\$ 1,400.00
Total Liabilities		\$ 6,300.00
Surplus		\$ 19,585.53
Balance		\$ 25,885.53

SCHEDULE C—BONDS OWNED

	Book Value	Par Value	Market Value
A O 2345881, 1933-1938, 4½%	\$ 1,044.66	\$ 1,000.00	\$ 1,041.00
B O 2345882, 1938, 4½%	1,044.66	1,000.00	1,041.00
C O 2345883, 1938, 4½%	1,044.66	1,000.00	1,041.00
D O 2345884, 1938, 4½%	1,044.66	1,000.00	1,041.00
B O 0850062, 1938, 4½%	1,044.66	1,000.00	1,041.00
J O 1615589, 1938, 4½%	1,044.66	1,000.00	1,041.00
H O 1001488, 1938, 4½%	1,044.66	1,000.00	1,041.00
J O 1585749, 1938, 4½%	1,044.66	1,000.00	1,041.00
J O 1001949, 1938, 4½%	1,044.66	1,000.00	1,041.00
C O 0846503, 1938, 4½%	1,044.66	1,000.00	1,041.00
B O 0846502, 1938, 4½%	1,044.66	1,000.00	1,041.00
A O 2057121, 1938, 4½%	1,044.65	1,000.00	1,041.00
F O 2346536, 1938, 4½%	1,050.49	1,000.00	1,046.00
G O 2346537, 1938, 4½%	1,050.49	1,000.00	1,046.00
H O 2346538, 1938, 4½%	1,050.49	1,000.00	1,046.00
J O 2346539, 1938, 4½%	1,050.49	1,000.00	1,046.00
K O 2346540, 1938, 4½%	1,050.49	1,000.00	1,046.00
Totals	\$ 17,761.36	\$ 17,000.00	\$ 17,625.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks	Premiums
Mutual Fire and Tornado Association, Cedar Rapids	\$ 4,038,036.00	\$ 5,954.08
Iowa Mutual Ins. Co., DeWitt, Iowa	752,788.00	1,131.13
Iowa Mercantile Ins. Co., Spencer, Ia.	14,760.00	30.82
Iowa Implement Mutual Ins. Ass'n, Nevada, Ia.	121,142.00	71.38
LeMars Mutual Ins. Ass'n, LeMars, Iowa	38,120.00	88.83
Retail Merchants Mutual Co., Des Moines, Ia.	8,000.00	15.60
Home Mutual Ins. Ass'n, Des Moines, Ia.	4,375.00	14.31
Total	\$ 4,977,221.00	\$ 7,306.15

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Central State Bank, Des Moines, Iowa	\$ 3,504.81
Commercial Savings Bank, Des Moines, Ia., on deposit when closed, \$25,159.15; dividends 40% paid, \$11,263.65; balance, \$16,895.50, valued at \$3,021.27	3,021.27
Total	\$ 6,526.08
All closed banks included in above list:	
Commercial Savings Bank, Des Moines, Ia.; balance \$16,895.50; valued at \$3,021.27	3,021.27

SCHEDULE F—EXHIBIT OF RISKS

	Fire	Tornado and Windstorm	Total
In force December 31, last	\$16,126,048.95	\$18,884,754.50	\$35,010,803.45
Written or renewed during year	5,130,257.25	6,142,761.25	11,273,018.50
Totals	\$21,256,306.20	\$25,027,515.75	\$46,283,821.95
Deduct expirations and cancellations	\$ 5,809,925.95	\$ 3,943,335.00	\$ 9,753,260.95
In force at end of the year	\$15,446,380.25	\$21,084,180.75	\$36,530,561.00
Deduct amount reinsured	1,893,402.00	3,083,819.00	4,977,221.00
Net amount in force December 31	\$13,552,978.25	\$18,000,361.75	\$31,553,340.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year, \$2.11.

Average cost per thousand during the past five years, \$2.42.

What salary was paid during the past year to each of the following officers: President, \$3,600; vice president, \$300; secretary, \$3,600; treasurer, none; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? Policy 38550, \$15,000 on dwelling and barn.

Give amount of risks in force on which this year's assessment was made, Fire, \$14,900,000.00; wind, \$20,192,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927?

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Farm property, city and town dwelling property, churches and school houses against fire, lightning and tornado. Business property against tornado only.

What kind of risks does your association cover? Fire, lightning, high winds and tornadoes.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Farm 3½ mills, city dwellings with fire protection, 1 4-10 mills, town dwelling without protection 2 1-10 mills, churches and schools, 5¼ mills, tornado 1¼ mills.

HOME MUTUAL INSURANCE ASSOCIATION OF IOWA, DES MOINES, IOWA

Organized November 21, 1901

OFFICERS

President, J. A. Benson, Sheldon, Iowa
 Vice President, Harry Dirrim, Villisca, Iowa
 Secretary, H. J. Rowe, Des Moines, Iowa
 Treasurer, Harlie E. Smith, Casey, Iowa
 Express Office of Secretary—700-1-2 Observatory Building

DIRECTORS—TERM EXPIRES

W. A. Rutledge, Des Moines, Iowa, 1928
 R. M. Anwyll, Des Moines, Iowa, 1928
 Harlie Smith, Casey, Iowa, 1928
 Harry Dirrim, Villisca, Iowa, 1928
 John G. Bopp, Hawkeye, Iowa, 1928
 Ace Rowe, Woodward, Iowa, 1929
 E. A. Maynard, Clinton, Iowa, 1929
 C. W. Zeilman, Lake View, Iowa, 1929
 E. S. Robison, Lucas, Iowa, 1929
 Jno. Abrahamson, Olds, Iowa, 1930
 J. A. Benson, Sheldon, Iowa, 1930
 H. J. Rowe, Des Moines, Iowa, 1930
 O. N. Kjerland, Northwood, Iowa, 1930
 Geo. W. Moeller, Spencer, Ia., 1930
 J. E. Craven, Kellogg, Ia., 1930

FINANCIAL STATEMENT

Amount of ledger assets, December 31st of previous year..... \$ 103,183.13

INCOME

	Fire	Tornado and Windstorm	Motor Vehicles	Total
Direct business:				
Gross receipts from assessments.....	\$ 43,941.80	\$ 18,312.62		\$ 62,254.42
Gross survey, membership and policy fees.....	17,066.94	7,626.20	107,275.50	131,968.64
Total direct business.....	\$ 61,008.74	\$ 25,938.82	\$ 107,275.50	\$ 194,223.06
Reinsurance:				
Gross receipts from assessments.....	\$ 1,216.63	\$ 434.41		\$ 1,651.04
Gross survey, membership and policy fees.....	230.30	130.82		361.12
Total reinsurance business.....	\$ 1,446.93	\$ 565.23		\$ 2,012.16
Total assessments and fees.....	\$ 62,455.67	\$ 26,504.05	\$ 107,275.50	\$ 196,235.22
Deduct:				
Paid for reinsurance.....	2,855.69	197.24	1,335.78	4,388.71
Direct business.....	251.00		3,523.27	3,774.27
Total deductions.....	\$ 3,106.69	\$ 197.24	\$ 4,859.05	\$ 8,162.98
Net assessments and fees.....	\$ 59,348.98	\$ 26,306.81	\$ 102,416.45	\$ 188,072.24
Interest on bonds.....				\$ 210.00
Other interest.....				2,745.44
Total Income.....				\$ 191,330.68
Total.....				\$ 294,513.90

DISBURSEMENTS

	Fire	Tornado and Windstorm	Motor Vehicles	Total
Gross losses paid:				
Direct business.....	\$ 31,076.95	\$ 4,295.24	\$ 33,428.08	\$ 68,800.27
Reinsurance business.....	1,123.99	83.18		1,207.17
Less discount and salvage:				
Direct business, salvage.....			178.70	178.70
Reinsurance business.....	1,216.89			1,216.89
Less recovered from reinsurance.....	1,216.89			
Total deductions.....	\$ 1,216.89		\$ 178.70	\$ 1,395.59
Net losses paid.....	\$ 30,984.05	\$ 4,378.42	\$ 33,249.38	\$ 68,611.85

Adjusting expense.....	\$ 2,754.54
Fees retained by agents.....	46,302.87
Salaries of agents.....	2,880.00
Expenses of agents.....	2,861.50
Salaries and fees of directors, officers and clerks.....	21,801.27
Expenses of directors, officers and committees.....	620.13
Rent.....	1,006.00
Taxes on office equipment.....	27.23
Repairs on real estate, examination by insurance department.....	376.80
Insurance department licenses and fees.....	281.47
State tax on premiums.....	1,088.98
Advertising and subscriptions.....	1,280.70
Printing and stationery.....	2,988.76
Telegraph, telephone, express and postage.....	1,890.68
Legal expenses, excluding legal expenses on losses.....	2,878.55
Miscellaneous, itemized:	
Bonds.....	\$ 136.04
Prizes 1926 and 1927.....	350.04
State Association dues.....	44.00
Comp. Ins. Barton.....	45.00
Flowers, funerals.....	36.25
Central State Lock Box.....	5.00
Total miscellaneous.....	616.33
Total expenses.....	\$ 89,505.81
Agents balances charged off.....	1,507.50
Total Disbursements.....	\$ 150,025.16
Balance.....	\$ 134,888.70

LEDGER ASSETS

Book value of bonds, per schedule C.....	\$ 41,216.29
Cash in office.....	535.18
Cash deposited in banks.....	79,150.35
Agents balances representing business written subsequent to October 1st of current year.....	7,937.63
Agents balances representing business written prior to October 1st of current year.....	6,049.25
Total Ledger Assets.....	\$ 134,888.70

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year.....	\$ 1,000.00
Unpaid assessments levied prior to November 1st of current year.....	1,000.00
Furniture, fixtures and safes, \$1,000; supplies, \$200.....	1,200.00
Other items, viz:	
Ford Coupe and Buick Coupe.....	1,200.00
New Auburn Six and Ford Coupe for sale.....	1,200.00
Total Non-Ledger Assets.....	\$ 5,600.00
Gross Assets.....	\$ 140,488.70

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st.....	\$ 6,049.25
Unpaid assessments levied prior to November 1st.....	1,000.00
Furniture, fixtures, safes and supplies.....	1,200.00
Other items, viz.: Automobiles for adjusting.....	1,200.00
Automobiles for sale.....	1,200.00
Total Not Admitted Assets.....	\$ 10,649.25
Total Admitted Assets.....	\$ 129,839.45

LIABILITIES

	Fire	Motor Vehicles	Total
Amount of losses adjusted and not paid.....	\$ 650.00	\$ 1,650.00	
Amount of claims reported and not adjusted.....	1,167.00	1,422.33	
Amount of claims resisted and in litigation.....	2,000.00		
Total.....	\$ 3,817.00	\$ 3,072.33	\$ 6,889.33
Net unpaid losses.....			\$ 6,889.33

Estimated expenses of adjustment and investigation of losses.....	75.00
Total Liabilities	\$ 8,964.32
Surplus	122,575.12
Balance	\$ 122,599.45

SCHEDULE C—BONDS OWNED

	Book Value	Par Value	Market Value
Liberty Loan Bonds, 1933-38, 4 1/4%.....	\$ 12,538.25	\$ 12,000.00	\$ 12,468.00
Liberty Loan Bonds, 1933-38, 4 1/4%.....	13,488.54	13,000.00	13,507.00
Pottawattamie County, Opt. 33, 4 1/4%.....	10,123.68	10,000.00	10,158.00
Pottawattamie County, Opt. 33, 4 1/4%.....	5,065.84	5,000.00	5,079.00
Totals	\$ 41,216.29	\$ 40,000.00	\$ 41,212.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks
Town Mutual Dwelling House Ins. Assn., Des Moines, Iowa.....	\$ 675,573.00
Mutual Fire & Tornado Ins. Assn., Cedar Rapids, Iowa.....	558,406.00
Iowa Mutual Insurance Assn., DeWitt, Iowa.....	148,166.00
Iowa Implement Mutual, Nevada, Iowa.....	184,722.00
Iowa Mutual Tornado, Des Moines, Iowa.....	208,940.00
Iowa Mercantile, Spencer, Iowa.....	17,383.00
Farm Property Mutual, Des Moines, Iowa.....	5,500.00
Retail Merchants, Des Moines, Iowa.....	7,600.00
Northwestern Mutual, Iowa City, Iowa.....	2,300.00
Employers Indemnity Corporation, Kansas City, Mo.....	31,070,000.00
Total	\$12,898,500.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Abram Rutt National Bank, Casey, Iowa.....	\$ 16,403.25
Peoples National Bank, Independence, Iowa.....	33,725.48
Central State Bank, Des Moines, Iowa.....	2,703.38
Farmers State Bank, Lake View, Iowa.....	15,905.38
Central State Bank, Des Moines (Time Deposit)	10,412.41
Total	\$ 79,150.55

SCHEDULE F—EXHIBIT OF RISKS

	Fire	Tornado and Windstorm	Motor Vehicles	Total
In force Dec. 31, last.....	\$30,122,271.00	\$28,434,430.00	\$52,698,833.00	\$111,255,534.00
Written or renewed during year	4,549,222.00	4,972,928.00	84,322,090.00	93,844,240.00
Totals	\$34,671,493.00	\$33,407,358.00	\$137,020,923.00	\$305,099,774.00
Deduct expirations and cancellations	5,687,127.00	4,800,356.00	58,755,892.00	69,243,375.00
In force at end of the year	\$28,984,366.00	\$28,607,002.00	\$78,265,031.00	\$135,856,399.00
Deduct amount reinsured.....	1,472,992.00	355,508.00	11,070,000.00	12,898,500.00
Net amount in force December 31	\$27,511,374.00	\$28,251,494.00	\$67,195,031.00	\$122,957,899.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year, \$1.36.

Average cost per thousand during the past five years, \$1.61 1-5.

What salary was paid during the past year to each of the following officers: President, \$750.00; vice president, none; secretary, \$9,240.27; treasurer, \$300.00; adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? Secretary, none; other officers and agents, commission on business written.

Do you collect advance assessments? No.

What amount of your risks are written for one year? \$78,265,031.00.

What amount of your risks are written for five years? \$57,591,908.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? Tornado \$45,000, down to \$10,000; fire \$15,000, down to \$7,500.

Give amount of risks in force on which this year's assessment was made. \$50,019,473.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? Do not use basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? Do not use basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Town dwelling property against fire and lightning; private automobiles against fire, theft, tornado, liability and property damage, and collision. Any good risk against tornado.

How many assessments did you make last year? One assessment.

What was the rate levied for each assessment? Class A1, 10c; class one, 12 1/2c; class two, 15c; class three, 17 1/2c; class four, 20c; class 1A, 25c; class B, 30c; class C, 35c; churches and school houses, 30c above dwelling rates, and tornado insurance on town property, 7 1/2c per hundred, and tornado insurance on farm property, 10c per hundred; and all insurance in force that was written between the first day of February, 1923 and the last day of January, 1927.

IOWA FARMERS MUTUAL REINSURANCE ASSOCIATION OF GREENFIELD, IOWA

Organized April 19, 1909

OFFICERS

President, P. J. Shaw, Plover, Iowa	Vice President, John Evans, Grinnell, Iowa
J. E. Brooks, Greenfield, Iowa	Treasurer, J. E. Brooks, Greenfield, Iowa
	Express office of secretary—Greenfield, Iowa

DIRECTORS—TERM EXPIRES

P. J. Shaw, Plover, Iowa, November, 1928
W. K. Colburn, Harian, Iowa, November, 1928
H. O. Brece, Atlantic, Iowa, November, 1928
J. L. Fober, Cascade, Iowa, November, 1930
J. E. Brooks, Greenfield, Iowa, November, 1930
John Evans, Grinnell, Iowa, November, 1929
Alex Hartley, Ida Grove, Iowa, November, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 13,791.47

INCOME

	Fire	Total
Gross receipts from assessments.....	\$ 77,695.68	\$ 77,695.68
Interest on deposits		79.62
Outstanding orders		1,636.07
Dividend from defunct bank.....		12.84
Total Income		\$ 79,424.21
Total		\$ 93,215.68

DISBURSEMENTS

	Fire	Total
Amount brought forward		\$ 93,215.68
Gross losses paid:		
Reinsurance business	\$ 65,816.01	\$ 65,816.01
Net losses paid.....	\$ 65,816.01	\$ 65,816.01
Salaries and fees of directors, officers and clerks.....	3,500.00	
Expenses of directors, officers and committees.....	75.00	
Rent	200.00	
Insurance department licenses and fees.....	3.00	
State tax on premiums.....	206.54	
Advertising and subscriptions.....	172.53	
Printing and stationery.....	129.57	
Interest on borrowed money.....	119.62	
Telegraph, telephone, express and postage.....	128.94	
Lost in failed bank.....	128.37	
Miscellaneous, itemized:		
Dues State and National Association \$	130.00	
Exchange paid	1.30	
Secretary-Treasurer bonds	60.00	
Total miscellaneous		191.20
Total expenses		4,854.77
Borrowed money repaid (gross).....		6,566.87

Returned assessments	501.25
Total Disbursements	\$ 77,786.96
Balance	\$ 15,476.78
LEDGER ASSETS	
Cash deposited in banks	\$ 15,476.78
Total Ledger Assets	\$ 15,476.78
NON-LEDGER ASSETS	
Unpaid assessments levied prior to November 1st of current year	\$ 182.52
Furniture, fixtures, safes and supplies	1,000.00
Total Non-Ledger Assets	\$ 1,182.52
Gross Assets	\$ 16,659.30
DEDUCT ASSETS NOT ADMITTED	
Unpaid assessments levied prior to November 1st	\$ 182.52
Furniture, fixtures, safes and supplies	1,000.00
Total Not Admitted Assets	\$ 1,182.52
Total Admitted Assets	\$ 15,476.78
LIABILITIES	
Borrowed money	\$ 1,636.07
Total Liabilities	\$ 1,636.07
Surplus	13,840.71
Balance	\$ 15,476.78
SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR	
Adair County Bank, Greenfield, Iowa	\$ 6,106.10
Greenfield Savings Bank, Greenfield, Iowa	9,368.68
Total	\$ 15,476.78
SCHEDULE F—EXHIBIT OF RISKS	
In force December 31, last	\$29,206,924.00
Written or renewed during year	228,662,823.00
Totals	\$257,869,752.00
Deduct expirations and cancellations	\$229,007,623.00
In force at end of the year	\$ 28,862,129.00
Net amount in force December 31	\$ 28,932,129.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year, Class "A," \$1.97; Class "B," 63 one-thousandths of a mill, \$2.66.

Average cost per thousand during the past five years, Class "A," \$2.23; Class "B," no data.

What salary was paid during the past year to each of the following officers: President, none; vice president, none; secretary, \$2,000; treasurer, none; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No fee with application.

What amount of your risks are written for one year? All Class "B" and all expire at end of year.

What amount of your risks are written for five years? All specific insurance.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? No limit but we have not written over \$15,000 on one risk.

Give amount of risks in force on which this year's assessment was made. On specific risks, 1st on \$27,749,160.00; 2nd, \$28,202,904.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes. What kinds of property does your association insure? Reinsure all risks written by county mutuals.

What kind of risks does your association cover? Fire and lightning.

How many assessments did you make last year? Three.

What was the rate levied for each assessment? One mill each on two in Class "A," 7.11% on loss budgets Class "B."

IOWA IMPLEMENT MUTUAL INSURANCE ASSOCIATION OF NEVADA, IOWA

Organized February, 1903

OFFICERS

President, J. L. McMahon, State Center, Iowa

Vice President, E. L. McConkie, Nevada, Iowa

Secretary, Leslie S. Bleakly, Nevada, Iowa

Treasurer, James McCoy, Colo, Iowa

DIRECTORS—TERM EXPIRES

J. L. McMahon, State Center, Iowa, 1928

Jas. McCoy, Colo, Iowa, 1929

E. L. McConkie, Nevada, Iowa, 1929

J. L. Farrington, Iowa Falls, Iowa, 1927

A. Mayer, Waterloo, Iowa, 1927

P. F. Arney, Marshalltown, Iowa, 1927

J. M. Chrisman, Deceased

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year

	INCOME			
	Fire	Tornado and Windstorm	Motor Vehicles	Total
Direct business:				
Gross receipts from assessments	\$ 46,327.34	\$ 8,637.48	\$ 20,500.10	\$ 75,574.92
Total direct business	\$ 46,327.34	\$ 8,637.48	\$ 20,500.10	\$ 75,574.92
Reinsurance:				
Gross receipts from assessments	\$ 13,513.31	\$ 2,046.90		\$ 15,560.21
Total reinsurance business	\$ 13,513.31	\$ 2,046.90		\$ 15,560.21
Total assessments and fees	\$ 59,840.65	\$ 10,704.38	\$ 20,500.10	\$ 91,135.13
Deduct:				
Paid for reinsurance	\$ 18,818.21	\$ 526.80	\$ -104.89	\$ 19,249.12
Returned on cancellations:				
Direct business	5,251.41	1,141.38	2,174.81	8,567.60
Reinsurance business	1,440.12	144.85		1,584.97
Returned in dividends:				
Direct business	8,124.53	2,528.10		10,652.63
Total Deductions	\$ 23,634.27	\$ 4,341.13	\$ 2,069.92	\$ 40,045.32
Net assessments and fees	\$ 26,206.38	\$ 6,363.25	\$ 18,520.18	\$ 51,089.81
Interest on mortgage loans				\$ 151.70
Interest on bonds				37.29
Other interest30
Money borrowed (gross)				5,000.00
Increase liability on account reinsurance treaties				1,294.25
Total Income				\$ 57,573.35
Total				\$ 104,991.00

DISBURSEMENTS

Amount brought forward				\$ 104,991.00
Gross losses paid:				
Direct business	\$ 21,180.65	\$ 826.77	\$ 2,293.74	\$ 24,301.16
Reinsurance business	13,535.46	1,906.74		15,502.20

Less recovered from reinsurance	9,867.60	181.92	523.85	10,573.37
Net losses paid	\$ 24,848.51	\$ 2,611.59	\$ 1,769.89	\$ 29,229.99
Adjusting expense			\$ 425.00	
Commissions:				
Direct business			14,875.93	
Salaries of agents			1,100.00	
Expenses of agents, special agents			1,597.44	
Salaries and fees of director, officers and clerks			7,860.04	
Expenses of directors, officers and committees			355.54	
Rent			495.00	
Inspection			623.70	
Automobile expense			35.75	
Insurance department licenses and fees			161.00	
State tax on premiums			356.43	
Furniture and fixtures			20.00	
Advertising and subscriptions			493.99	
Printing and stationery			610.42	
Telegraph, telephone, express and postage			765.63	
Interest on borrowed money			230.00	
Legal expenses, excluding legal expenses on losses			22.50	
Miscellaneous, itemized:				
Janitor	\$	88.00		
Box rents		9.00		
Service equipment		27.50		
Civic affairs		3.25		
Light and power		26.67		
Dues		23.75		
Insurance		20.39		
Suspense		50.00		
Office supplies		64.08		
Discounts		8.18		

Total miscellaneous 320.82

Total expenses 30,549.19

Total Disbursements \$ 59,579.18

Balance \$ 45,411.82

LEDGER ASSETS

Mortgage loans on real estate first liens, per schedule B	\$ 3,982.48
Book value of bonds, per schedule C	1,100.00
Cash in office	188.02
Cash deposited in banks	14,260.00
Agents' balances representing business written subsequent to October 1st of current year	6,322.42
Agents' balances representing business written prior to October 1st of current year	1,011.89
Premium notes received	1,880.62
Other assets, viz.: Premiums in course of collection	15,665.26
Total Ledger Assets	\$ 45,411.82

NON-LEDGER ASSETS

Interest due or accrued on mortgages	\$ 486.24
Interest due or accrued on bonds	22.72
Dividends due from reinsurance companies	350.24
Other items, viz.: Losses due from reinsurance companies	220.92
Total Non-Ledger Assets	\$ 1,080.12

Gross Assets \$ 46,497.94

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	\$ 1,011.89
Automobile	188.62
Other items, viz.: Premium notes due prior to Jan. 1, 1928	376.73
Balance in closed bank	10,759.64
Total Not Admitted Assets	\$ 12,336.88
Total Admitted Assets	\$ 34,161.06

LIABILITIES

	Fire	Tornado and Windstorm	Motor Vehicles	Total
Amount of claims reported and not adjusted	\$ 1,314.98	\$ 10.00	\$ 247.50	\$ 1,572.48
Total	\$ 1,314.98	\$ 10.00	\$ 247.50	\$ 1,572.48
Less reinsurance recoverable	300.00			300.00
Net unpaid losses	\$ 1,014.98	\$ 10.00	\$ 247.50	\$ 1,272.48
Unpaid salaries, commissions, rents, bills, expenses, etc.				500.00
Borrowed money				5,000.00
Other liabilities, due on reinsurance company's accounts				2,410.12
Total Liabilities				\$ 9,182.00
Surplus				24,978.46
Balance				\$ 34,161.00

SCHEDULE B—MORTGAGES OWNED

Date	Date of Maturity	Amt. of Prin. Unpaid	Rate of Int.	Accrued Interest	Val. of Land	Val. of Buildings
Location and Description—						
Lt. 2, Blk. 23, Burris Add., Nevada, Iowa.	1926	\$ 882.48	7%	\$ 67.05	\$ 950.00	\$ 950.00
Location and Description—						
Lt. 2, Blk. 15, O. T., Nevada, Iowa.	1927	600.00	8%	21.33	500.00	2,000.00
Location and Description—						
S. 1/2 Lt. 4, N. 45 Ft. Lt. 5, Blk. 15, O. T., Nevada, Iowa.	1926	2,500.00	8%	307.86	1,500.00	5,000.00
Totals		\$ 3,982.48		\$ 486.24	\$ 2,950.00	\$ 7,950.00

SCHEDULE C—BONDS OWNED

	Book Value	Par Value	Market Value
Third Liberty Bonds, 4 1/4 %	\$ 951.00	\$ 950.00	\$ 950.00
Fourth Liberty Bonds, 4 1/4 %	150.00	150.00	150.00
Totals	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks	Premiums
Iowa Mutual Ins. Co., DeWitt, Iowa	\$ 954,958.00	\$ 5,997.22
Iowa Mercantile Mutual Fire Ins. Assn., Spencer, Ia.	373,809.00	1,057.31
Mutual Fire and Tornado Assn., Cedar Rapids, Ia.	2,978,252.00	4,534.78
Retail Merchants Mut. Fire Ins. Co., Des Moines, Ia.	404,452.00	2,598.53
Home Mutual Ins. Assn. of Iowa, Des Moines, Ia.	110,740.00	124.60
Western Grain Dealers Mut. Fire Ins. Co., Des Moines, Ia.	80,703.00	854.28
Iowa Automobile Mut. Ins. Co., Cedar Rapids, Ia.	927,023.00	2,795.34
Minnesota Implement Mut. Ins. Co., Owatonna, Minn.	13,500.00	18.89
National Druggists Mutual, Algona, Iowa	323,807.00	1,737.07
Iowa Tornado Mutual, Des Moines, Iowa	109,078.00	134.98
Farm Property Mut. Ins. Assn., Des Moines, Iowa	92,915.00	372.06
General Reinsurance Corporation, New York, N. Y.	2,780,000.00	
* Companies not admitted:		
Druggists Mutual Fire Ins. Co., Mitchell, S. D.	4,250.00	48.74
Total	\$ 9,213,000.00	\$ 20,273.83

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Des Moines National Bank, Des Moines, Iowa	\$ 2,016.81
Nevada National Bank, Nevada, Iowa	1,454.15
Peoples Savings Bank, Nevada, Iowa	10,759.64
Total	\$ 14,230.60
All closed banks included in above list:	
Peoples Savings Bank, Nevada, Iowa	\$ 10,759.64

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Fire Risks	Premiums	Tornado and Windstorm Risks	Premiums
In force December 31, last	\$15,389,482.00	\$ 143,058.54	\$11,619,291.00	\$ 38,720.25
Written or renewed during year	4,308,082.00	59,840.63	2,524,645.00	10,704.38
Totals	\$19,697,564.00	\$ 202,899.19	\$14,143,936.00	\$ 49,424.63

Deduct expirations and cancellations -----	5,748,311.00	53,365.52	3,544,331.00	11,572.36
In force at end of the year -----	\$13,949,253.00	\$ 149,533.67	\$10,599,605.00	\$ 37,852.57
Deduct amount reinsured----	4,572,444.00	16,123.68	2,131,157.00	2,778.09
Net amount in force December 31 -----	\$ 9,376,809.00	\$ 133,409.99	\$ 8,468,448.00	\$ 34,074.18
	Motor Vehicles		Total	
	Risks	Premiums	Risks	Premiums
In force December 31, last	\$ 4,525,500.00	\$ 8,381.45	\$31,534,273.00	\$ 190,160.24
Written or renewed during year -----	11,312,000.00	20,590.10	18,144,727.00	91,135.13
Totals -----	\$15,837,500.00	\$ 28,971.55	\$49,679,000.00	\$ 281,295.37
Deduct expirations and cancellations -----	5,253,500.00	6,725.33	14,546,142.00	71,663.21
In force at end of the year -----	\$10,584,000.00	\$ 22,246.22	\$35,132,858.00	\$ 209,632.16
Deduct amount reinsured ----	2,510,000	372.06	9,213,601.00	20,273.83
Net amount in force December 31 -----	\$ 8,074,000.00	\$ 21,874.16	\$25,919,257.00	\$ 189,358.33

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$2.07.

Average cost per thousand during the past five years, \$2.11.

What salary was paid during the past year to each of the following officers: President, none; vice president, none; secretary, \$3,200.00; treasurer, \$400.00; adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? Commission paid on business personally produced.

Do you collect advance assessments? Yes.

For how long a period do you collect advance assessments? 5 years.

What amount of your risks are written for one year? \$12,563,521.

What amount of your risks are written for five and three years? \$23,560,337.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$4,000.00.

Give amount of risks in force on which this year's assessment was made. Do not levy past mortem assessments.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? \$31,246.75.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? \$7,831.22.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Town dwelling, mercantile and automobile.

What kind of risks does your association cover? Fire, tornado, liability, property damage, collision.

How many assessments did you make last year? None, we collect advance assessments.

What was the rate levied for each assessment? Various.

IOWA MERCANTILE MUTUAL FIRE INSURANCE ASSOCIATION OF SPENCER, IOWA

Organized October 1, 1895

OFFICERS

President, W. S. Bemis, Spencer, Iowa
 Vice President, W. H. Golly, Zearing, Iowa
 Secretary, Ora V. McCown, Spencer, Iowa
 Treasurer, P. J. Cilley, Spencer, Iowa

DIRECTORS—TERM EXPIRES

W. S. Bemis, Spencer, Iowa, 1929
 Harry Glover, Spencer, Iowa, 1929
 J. G. Becket, Spencer, Iowa, 1931
 W. H. Golly, Zearing, Iowa, 1930
 G. J. VandeWaa, Orange City, Iowa, 1930
 R. V. Lawson, Keosauqua, Iowa, 1929
 J. F. Brett, Spirit Lake, Iowa, 1931
 P. J. Cilley, Spencer, Iowa, 1930
 A. G. Summerfield, Charles City, Iowa, 1931

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 10,649.91

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	\$ 27,022.80	\$ 3,526.62	\$ 30,549.42
Total direct business	\$ 27,022.80	\$ 3,526.62	\$ 30,549.42
Reinsurance:			
Gross receipts from assessments	\$ 5,674.43	\$ 955.15	\$ 6,629.58
Total reinsurance business	\$ 5,674.43	\$ 955.15	\$ 6,629.58
Total assessments and fees	\$ 32,697.23	\$ 4,481.77	\$ 37,179.00
Deduct:			
Paid for reinsurance	\$ 8,535.34	\$ 830.10	\$ 9,365.44
Returned on cancellations			
Direct business	1,594.18	212.06	1,806.24
Reinsurance business	746.88	102.10	848.98
Returned in dividends:			
Direct business	2,452.65		2,452.65
Total deductions	\$ 13,329.05	\$ 1,144.26	\$ 14,473.31
Net assessments and fees	\$ 19,368.18	\$ 3,337.51	\$ 22,705.69
Other interest			150.00
Rents			180.00
Penalties			.25
Total Income			\$ 23,035.94
Total			\$ 33,685.85

DISBURSEMENTS

Amount brought forward			\$ 33,685.85
Gross losses paid:			
Direct business	\$ 18,483.38	\$ 168.45	\$ 18,651.83
Reinsurance business	7,168.14	55.60	7,223.83
Less discount and salvage:			
Direct business	155.28		155.28
Less recovered from reinsurance	11,325.30	91.79	11,417.09
Total deductions	\$ 11,480.58	\$ 91.79	\$ 11,572.37
Net losses paid	\$ 14,170.94	\$ 132.35	\$ 14,303.29
Adjusting expense		\$ 102.35	
Commissions:			
Direct business	\$ 6,100.13		
Reinsurance business	778.85	5,321.28	
Expenses of agents		1,317.90	
Salaries and fees of directors, officers and clerks		5,084.30	
Rent		720.00	
Insurance department licenses and fees		265.71	
State tax on premiums		137.90	
Printing and stationery		121.89	
Telegraph, telephone, express and postage		194.97	
Miscellaneous, itemized:			
Janitor	\$ 96.00		
Light	21.80		
Rate books	333.25		
Commercial Club	30.00		
Office supplies	27.91		
Office insurance	6.60		
Bonds	60.00		
Sundries	54.25		
Total miscellaneous			629.90

Total expenses	14,556.32
Total Disbursements	\$ 28,830.67
Balance	\$ 4,826.18
LEDGER ASSETS	
Cash in office	\$ 15.72
Cash deposited in banks	1,140.76
Agents balances representing business written subsequent to October 1st of current year	2,158.80
Agents balances representing business written prior to October 1st of current year	780.56
Assessments uncollected	730.25
Total Ledger Assets	\$ 4,826.18
NON-LEDGER ASSETS	
Furniture, fixtures, safes and supplies	\$ 1,000.00
Total Non-Ledger Assets	\$ 1,000.00
Gross Assets	\$ 5,826.18
DEDUCT ASSETS NOT ADMITTED	
Agents' balances representing business written prior to October 1st	\$ 780.56
Unpaid assessments levied prior to November 1st	130.41
Furniture, fixtures, safes and supplies	1,000.00
Total Not Admitted Assets	\$ 1,910.97
Total Admitted Assets	\$ 3,915.21
LIABILITIES	
Amount of losses adjusted and not due	Fire 767.77 Total
Net unpaid losses	\$ 767.77 \$ 767.77
Total Liabilities	\$ 767.77
Surplus	3,147.44
Balance	\$ 3,915.21
SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927	
Mutual Fire and Tornado Assn., Cedar Rapids, Iowa	Risks 561,166.00 Premiums 643.98
Retail Merchants Mutual, Des Moines, Iowa	627,579.00 3,654.04
Iowa Mutual Ins. Co., DeWitt, Iowa	473,722.00 3,581.04
Mutual Reinsurance Bureau, Belvidere, Iowa	491,325.00 3,152.28
LeMars Mutual, LeMars, Iowa	251,291.00 819.15
Iowa Implement Mutual, Nevada, Iowa	470,581.00 2,935.96
Mill Owners Mutual, Des Moines, Iowa	13,500.00 114.58
Western Grain Dealers, Des Moines, Iowa	27,550.00 199.48
Farm Property, Des Moines, Iowa	18,450.00 32.80
National Druggists Mutual, Algona, Iowa	9,500.00 72.53
Total	\$ 2,944,664.00 \$ 15,211.54
SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR	
Farmers Trust and Savings Bank	\$ 1,140.76
In office	15.72
Total	\$ 1,156.48
SCHEDULE F—EXHIBIT OF RISKS	
In force December 31, last	Fire \$ 6,744,024.00 Tornado and Windstorm \$ 3,879,822.00 Total \$10,623,846.00
Written or renewed during year	2,394,890.00 1,077,559.00 3,472,449.00
Totals	\$ 9,138,914.00 \$ 4,957,381.00 \$14,096,295.00
Deduct expirations and cancellations	2,259,937.00 904,542.00 3,164,479.00
In force at end of the year	\$ 6,878,977.00 \$ 4,052,839.00 \$10,931,816.00
Deduct amount reinsured	1,987,309.00 957,355.00 2,944,664.00
Net amount in force December 31	\$ 4,891,668.00 \$ 3,095,484.00 \$ 7,987,152.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$2.69.

Average cost per thousand during the past five years, \$2.52.

What salary was paid during the past year to each of the following officers: President, \$600.00; vice president, none; secretary, \$1,350.00; treasurer, none; adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes. For how long a period do you collect advance assessments? One to five years.

What amount of your risks are written for one year? \$943,479.00.

What amount of your risks are written for five years? \$9,988,337.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$5,000.00.

Give amount of risks in force on which this year's assessment was made, Dwelling, \$1,704,346; tornado, \$1,561,639.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? \$23,122.66.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? \$9,365.44.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Mercantile buildings and stocks, town and city dwellings and contents, churches and school houses.

What kind of risks does your association cover? Fire, tornado and windstorm.

How many assessments did you make last year? One each on dwelling and tornado.

What was the rate levied for each assessment? 50%.

IOWA MUTUAL CASUALTY ASSOCIATION OF DE WITT, IOWA

Organized April 9, 1926

OFFICERS

President, G. M. Smith, De Witt, Iowa
 Vice President, A. L. Pascal, Jr., De Witt, Iowa
 Secretary, H. A. Smith, De Witt, Iowa
 Treasurer, L. N. Williams, De Witt, Iowa

DIRECTORS—TERM EXPIRES

G. M. Smith, De Witt, Iowa, January, 1928
 A. L. Pascal, Jr., De Witt, Iowa, January, 1928
 L. N. Williams, De Witt, Iowa, January, 1928
 J. W. Howes, De Witt, Iowa, January, 1929
 J. V. Bloom, De Witt, Iowa, January, 1929
 T. W. Large, De Witt, Iowa, January, 1929
 M. E. Whitney, De Witt, Iowa, January, 1929
 W. H. Walker, De Witt, Iowa, January, 1930
 C. J. Smith, De Witt, Iowa, January, 1930
 H. A. Smith, De Witt, Iowa, January, 1930
 A. E. Higgins, De Witt, Iowa, January, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 6,260.15

INCOME

	Motor Vehicles	Total
Direct business:		
Gross receipts from assessments	\$ 36,280.45	\$ 36,280.45
Total direct business	\$ 36,280.45	\$ 36,280.45
Total assessments and fees	\$ 36,280.45	\$ 36,280.45
Deduct:		
Paid for reinsurance	\$ 1,529.51	\$ 1,529.51
Returned on cancellations	4,511.71	4,511.71
Direct business	\$ 6,041.22	\$ 6,041.22
Total deductions	\$ 6,041.22	\$ 6,041.22
Net assessments and fees	\$ 30,239.23	\$ 30,239.23

Interest on mortgage loans.....			87.32
Total Income			\$ 34,228.75
Total			\$ 36,585.90
DISBURSEMENTS			
Amount brought forward.....			\$ 36,585.90
Gross losses paid:		Motor Vehicles	Total
Direct business	\$ 3,228.80		\$ 3,228.80
Net losses paid.....	\$ 3,228.80		\$ 3,228.80
Adjusting expense	\$ 36.00		
Commissions:			
Direct business		7,824.08	
Fees retained by agents, agents' allowances.....		6.17	
Salaries and fees of directors, officers and clerks, including officers' bonds (\$42.00).....		1,242.00	
Expenses of directors, officers and committees, traveling expense		741.23	
Insurance department licenses and fees.....		90.00	
State tax on premiums.....		111.06	
All other taxes		3.00	
Printing and stationery		261.34	
Telegraph, telephone, express and postage.....		75.11	
Miscellaneous, itemized:			
Office supplies	\$ 7.40		
Legal expense on loss.....	5.00		
Recording Fees	10.20		
Total miscellaneous		22.60	
Total expenses			10,412.59
Total Disbursements			\$ 13,641.39
Balance			\$ 22,944.51
LEDGER ASSETS			
Mortgage loans on real estate first liens, per schedule B.....	\$ 17,350.00		
Cash in office	590.15		
Cash deposited in banks.....	431.81		
Agents balances representing business written subsequent to October 1st of current year.....	2,711.73		
Agents balances representing business written prior to October 1st of current year.....	1,891.77		
Total Ledger Assets			\$ 22,945.31
NON-LEDGER ASSETS			
Interest due or accrued on mortgages.....	\$ 531.60		
Total Non-Ledger Assets.....			\$ 531.60
Gross Assets			\$ 23,477.11
DEDUCT ASSETS NOT ADMITTED			
Agents' balances representing business written prior to Oct. 1st	\$ 1,891.77		
Total Not Admitted Assets.....			\$ 1,891.77
Total Admitted Assets.....			\$ 21,585.34
LIABILITIES			
		Motor Vehicles	Total
Amount of claims reported and not adjusted.....	\$ 1,625.00		
Amount of claims resisted and in litigation.....	400.00		
Total	\$ 2,025.00		
Net unpaid losses	\$ 2,025.00		\$ 2,025.00
Unearned premium reserve			11,938.00
Total Liabilities			\$ 13,963.00
Surplus			7,622.34
Balance			\$ 21,585.34

SCHEDULE B—MORTGAGES OWNED

Location and Description	Value of Land	Value of Buildings
E. 39 ft., lot 4 and W. 1-3 lot 3, bl. 5, De Witt, Iowa, 8-10-28, 6%.....	\$ 1,000.00	\$ 6,500.00
E. 1/4, lot 7, bl. 13, De Witt, Ia., 3-1-30, 7%.....	250.00	1,000.00
E. 52 ft. lots 6 and 7, bl. 22, De Witt, Ia., 3-1-30, 7%.....	800.00	1,500.00
E. 1/4 lot 13, all of lot 12, bl. 11, Grand Mound, Ia., 6-4-30, 7%.....	500.00	5,000.00
Lot 11, bl. 4, J. A. Taylor Add., Davenport, Ia., 6-30-32, 6%.....	2,500.00	11,500.00
Lot 9, bl. 5, De Witt, Iowa, 3-23-29, 6 1/4%.....	800.00	4,000.00
Lot 12, bl. 8, Grand Mound, 2-2-30, 7%.....	700.00	2,500.00
Lot 64, Maquoketa, Iowa, 10-13-28, 7%.....	1,400.00	3,600.00
No. 1319 Sixth Ave., De Witt, Iowa, 10-15-29, 7%.....	1,000.00	4,000.00
Totals	\$ 8,050.00	\$ 39,600.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Premiums
Employers Indemnity Corp., Kansas City, Mo.....	\$ 1,529.51

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

First National Bank, De Witt, Iowa.....	\$ 431.81
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SCHEDULE F—EXHIBIT OF PREMIUMS

	Motor Vehicle Premiums
In force December 31, last.....	\$ 12,080.93
Written or renewed during year.....	36,280.45
Totals	\$ 48,361.38
Deduct expirations and cancellations.....	16,987.20
In force at end of the year.....	\$ 31,374.18
Deduct amount reinsured	1,529.51
Net amount in force December 31.....	\$ 29,844.67

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? One times the rate.

Cost per thousand during the year, cannot be figured.
What salary was paid during the past year to each of the following officers? President, none; vice president, none; secretary, none; treasurer, none; adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? Commission on business written.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes. For how long a period do you collect advance assessments? No specified time.

What amount of your risks are written for one year? All.

What amount of your risks are written for five years? None.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$100,000 liability, \$5,000.00 property damage.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? \$31,374.18.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Personal liability, property damage and collision.

How many assessments did you make last year? One advance assessment.

LE MARS MUTUAL INSURANCE ASSOCIATION OF LE MARS, IOWA

Organized April, 1901

OFFICERS

President, M. W. Richey, Le Mars, Iowa	Vice President, A. M. Duus, Le Mars, Iowa
Secretary, R. J. Koehler, Le Mars, Iowa	Treasurer, E. A. Dalton, Le Mars, Iowa
Express Office of Secretary—Le Mars, Iowa	

DIRECTORS—TERM EXPIRES

C. A. Wemli, Le Mars, Iowa, 1929
J. G. Miller, Akron, Ia., 1929
E. Sherman, Le Mars, Ia., 1929
B. M. Koehler, Hawarden, Ia., 1931
W. L. Gund, Marcus, Ia., 1931
M. W. Richey, Le Mars, Iowa, 1931
E. A. Dalton, Le Mars, Ia., 1933
A. M. Duus, Le Mars, Ia., 1933
R. J. Koehler, Le Mars, Iowa, 1933

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 52,257.71

INCOME

	Fire	Tornado and Windstorm	Hall
Direct business:			
Gross receipts from assessments.....	\$ 31,779.67	\$ 15,906.98	\$ 4.65
Gross survey, membership and policy fees.....	2,938.00	1,900.00	
Total direct business.....	\$ 28,841.67	\$ 14,006.98	\$ 4.65
Total assessments and fees.....	\$ 28,841.67	\$ 14,006.98	\$ 4.65
Deduct:			
Paid for reinsurance.....	5,889.86	1,948.19	
Total deductions.....	\$ 5,889.86	\$ 1,948.19	
Net assessments and fees.....	\$ 22,951.81	\$ 12,058.79	\$ 4.65
Other interest.....			
Total Income.....			\$ 40,254.87
Total.....			\$ 92,512.63

DISBURSEMENTS

Amount brought forward.....			\$ 92,512.63
Gross losses paid:			
Direct business.....	\$ 8,907.19	\$ 1,137.15	
Less recovered from reinsurance.....	357.42	125.67	
Total deductions.....	\$ 8,549.77	\$ 1,011.48	
Net losses paid.....	\$ 8,549.77	\$ 1,011.48	
Gross losses paid:			
Direct business.....	\$ 1,036.81	\$ 135.90	\$ 11,217.65
Less recovered from reinsurance.....			483.05
Total deductions.....			\$ 483.05
Net losses paid.....	\$ 1,036.81	\$ 135.90	\$ 10,733.96
Adjusting expense.....			\$ 270.02
Commissions:			
Direct business.....	5,590.09		
Salaries of agents, traveling and expense.....	962.66		
Salaries and fees of directors, officers and clerks.....	3,820.00		
Taxes on real estate.....	228.62		
Insurance department licenses and fees.....	70.50		
State tax on premiums.....	260.04		
All other taxes.....	39.51		
Printing and stationery.....	328.30		

Telegraph, telephone, express and postage, janitor, coal, furniture and fixtures, donations.....	1,571.82
Legal expenses, excluding legal expenses on losses.....	14.40
Total expenses.....	13,155.96
Total Disbursements.....	\$ 23,889.92
Balance.....	\$ 68,622.71

LEDGER ASSETS

Book value of real estate.....	\$ 10,000.00
Cash deposited in banks.....	58,622.71
Total Ledger Assets.....	\$ 68,622.71

NON-LEDGER ASSETS

Furniture, fixtures and safes, \$1,500; supplies, \$500.....	\$ 2,000.00
Total Non-Ledger Assets.....	\$ 2,000.00
Gross Assets.....	\$ 70,622.71

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies.....	\$ 2,000.00
Balance due Co. from failed Plymouth County Savings Bank, Le Mars, Iowa.....	224.82
Total Not Admitted Assets.....	\$ 2,224.82
Total Admitted Assets.....	\$ 2,224.82
	\$ 68,397.89

LIABILITIES

	Fire	Plate Glass	Total
Amount of claims reported and not adjusted.....	\$ 600.00	\$ 100.00	
Net unpaid losses.....	\$ 600.00	\$ 100.00	\$ 700.00
Total Liabilities.....			\$ 700.00
Surplus.....			67,697.89
Balance.....			\$ 68,397.89

SCHEDULE A—REAL ESTATE

Location and Description	Book Value	Market Value
Lot 5, Buchanan Subdiv., lots 16-17, blk. 6, Le Mars, Sept. 15, 1912.....	\$ 10,000.00	\$ 12,500.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks
Iowa Mutual, De Witt, Iowa.....	\$ 90,261.00
Iowa Mercantile Mutual, Spencer, Iowa.....	12,950.00
Mutual Fire, Tornado, Cedar Rapids, Iowa.....	11,000.00
Farmers Ins. Co., York, Pa.....	3,000.00
Le Mars Mutual Ins. Co., Sioux Falls.....	2,201,839.00
Total.....	\$ 2,319,150.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Checking account First National Bank, Le Mars, Ia.....	\$ 8,839.81
Checking account Marcus State Bank, Marcus, Ia.....	925.58
Cer. of deposit, Ply. Co. Savings Bk., Le Mars, Ia.....	224.82
Cer. of deposit, Amer. Tr. Savings Bank, Le Mars, Ia.....	5,045.03
Cer. of deposit, Amer. Tr. Savings Bk., Le Mars, Ia.....	1,014.38
Cer. of deposit, First Nat'l Bk., Le Mars, Ia.....	4,243.81
Cer. of deposit, Le Mars Savings Bk., Le Mars, Ia.....	804.28
Cer. of deposit, First National Bk., Le Mars, Ia.....	10,000.00
Cer. of deposit, First National Bk., Le Mars, Ia.....	18,525.00
Cer. of deposit, First National Bk., Le Mars, Ia.....	9,000.00
Total.....	\$ 58,622.71
All closed banks included in above list:	
Plymouth Co. Savings Bk., Le Mars.....	224.82

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Fire	Tornado and Windstorm	Motor Vehicles
In force December 31, last.....	\$ 7,354,265.00	\$ 7,607,068.00	\$ 1,080,491.00
Written or renewed during year.....	3,597,138.00	2,667,161.00	688,300.00
Totals	\$10,951,403.00	\$10,274,199.00	\$ 1,778,791.00
Deduct expirations and cancellations.....	1,880,436.00	1,266,345.00	175,251.00
In force at end of the year.....	\$ 9,070,967.00	\$ 9,007,854.00	\$ 1,603,540.00
Deduct amount reinsured.....	2,319,150.00	1,926,561.00	
Net amount in force December 31.....	\$ 6,751,817.00	\$ 7,081,293.00	\$ 1,603,540.00
		Plate Glass	Total
In force December 31, last.....		\$ 5,042.00	\$16,046,836.00
Written or renewed during year.....		11,904.00	6,974,506.00
Totals		\$ 16,946.00	\$23,021,339.00
Deduct expirations and cancellations.....		11,658.00	3,333,000.00
In force at end of the year.....		\$ 5,288.00	\$19,687,649.00
Deduct amount reinsured.....			4,245,714.00
Net amount in force December 31.....		\$ 5,288.00	\$15,441,935.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year, \$1.52.

Average cost per thousand during the past five years, \$1.04.

What salary was paid during the past year to each of the following officers? President, \$300.00; vice president and general manager, \$2,000.00; secretary, none; treasurer, \$200.00; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? 1-10.

What amount of your risks are written for five years? 9-10.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$7,500.00.

Give amount of risks in force on which this year's assessment was made, \$17,600,000.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? Fire and tornado, \$47,500; auto, \$7,000; plate glass, \$1,300.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Farm property, town dwelling, automobile and plate glass.

What kind of risks does your association cover? Fire and tornado.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Fire, farm, \$4 a thousand; town dwelling, \$2 a thousand; tornado, farm, \$1.00 a thousand; town dwelling, 50c a thousand.

THE LUTHERAN MUTUAL FIRE ASSOCIATION OF BURLINGTON, IOWA

Organized January 17, 1889

OFFICERS

President, Rev. F. A. Johnson, D. D., 900 N. 7th Ave., Maywood, Ill.

Vice President, Prof. S. G. Youngert, D. D., 900 38th St., Rock Island, Ill.

Secretary, J. A. Larson, Burlington, Iowa

Treasurer, C. W. Anderson, 1019 S. Starr Ave., Burlington, Iowa

Express Office of Secretary, 901 14th St., Burlington, Iowa

DIRECTORS—TERM EXPIRES

Prof. C. J. Sodergren, D. D., Minneapolis, Minn., 1928

Prof. S. G. Youngert, D. D., Rock Island, Ill., 1928

Rev. A. D. Freden, Burlington, Iowa, 1928

Rev. F. A. Johnson, D. D., Maywood, Ill., 1929

C. W. Anderson, Burlington, Iowa, 1929

C. A. Anderson, Burlington, Iowa, 1930

J. A. Larson, Burlington, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 6,947.31

INCOME

	Fire and Tornado	Total
Direct business:		
Gross survey, membership and policy fees.....	\$ 2,051.75	\$ 2,051.75
Net assessments and fees.....		\$ 2,051.75
Other interest		93.43
Money borrowed (gross).....		3,000.00
Sold office furniture		45.00
Total Income		\$ 5,190.18
Total		\$ 12,137.49

DISBURSEMENTS

	Fire and Tornado	Total
Amount brought forward.....		\$ 12,137.49
Gross losses paid:		
Direct business	\$ 6,200.84	\$ 6,200.84
Net losses paid		\$ 6,200.84
Adjusting expense	\$ 104.47	
Salaries and fees of directors, officers and clerks.....	2,016.00	
Expenses of directors, officers and committees.....	94.70	
Rent	150.00	
Insurance department licenses and fees.....	3.00	
State tax on premiums.....	66.67	
Advertising and subscriptions.....	206.87	
Printing and stationery.....	65.82	
Telegraph, telephone, express and postage.....	55.12	
Miscellaneous, itemized:		
Local auditing committee.....	\$ 15.00	
Surety bonds, secretary and treasurer	60.00	
Total miscellaneous	75.00	
Total expenses		\$ 2,837.65
Other disbursements, viz.:		
Annual dues state association.....	\$ 5.00	
Annual dues national association.....	8.00	13.00
Total Disbursements		\$ 9,051.49
Balance		\$ 3,086.00

LEDGER ASSETS

Cash deposited in banks	\$ 3,086.00
Total Ledger Assets.....	\$ 3,086.00

NON-LEDGER ASSETS

Furniture, fixtures, safes and supplies.....	\$ 655.17
Total Non-Ledger Assets.....	\$ 655.17
Gross Assets	\$ 3,741.17

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies.....	\$ 655.17
Total Not Admitted Assets.....	\$ 655.17
Total Admitted Assets	\$ 3,086.00

LIABILITIES

	Fire	Total
Amount of claims reported and not adjusted.....	\$ 75.00	
Net unpaid losses.....		\$ 75.00
Borrowed money		3,000.00
Total Liabilities		\$ 3,075.00
Surplus		11.00
Balance		\$ 3,086.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR
First Iowa State Trust and Savings Bank, Burlington, Iowa. \$ 2,956,000.00

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

In force December 31, last	Fire and Tornado
Written or renewed during year	\$ 2,956,000.00
	591,867.00
Totals	\$ 3,547,867.00
Deduct expirations and cancellations	\$ 536,130.00
In force at end of the year	\$ 3,012,337.00
Net amount in force December 31	\$ 3,012,337.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No, all members agree to pay their pro rata share.

Cost per thousand during the year, \$3.04.

Average cost per thousand during the past five years, \$3.29+.

What salary was paid during the past year to each of the following officers: President, \$100.00; vice president, \$75.00; secretary, \$1,500.00; treasurer, \$125.00; adjuster, traveling expenses and \$5.00 per day while at work.

What, if any, commission was paid said officers in addition to such salary? President and vice president, \$10.00 and expenses for each meeting attended; one board member \$20.00 and expenses for each meeting attended; secretary and treasurer \$3.00 each for each meeting attended; two board members each \$4.00 for each meeting attended.

Do you collect advance assessments? No. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? Do not collect advance assessments.

What amount of your risks are written for one year? All risks are written for six years.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$3,000.00.

Give amount of risks in force on which this year's assessment was made, no assessment collected this year.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? We have no basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Church buildings and contents, college buildings, hospitals and orphan homes within the Augustana Synod of the Evangelical Lutheran Church of North America, also property belonging to pastors and professors within said synod.

What kind of risks does your association cover? Fire, lightning, cyclone and tornado.

How many assessments did you make last year? None.

What was the rate levied for each assessment? No assessment, 1927.

MUTUAL FIRE AND STORM INSURANCE ASSOCIATION. (SYNOD N. A.) OF BURLINGTON, IOWA

Organized March 29, 1921

OFFICERS

President, F. W. Rusche, 1700 Orchard St., Burlington, Ia.
Vice President, Chas. H. Krueger, 1501 Gnahu St., Burlington, Ia.
Secretary, Wm. Marten, 1101 N. 8th St., Burlington, Ia.
Treasurer, John Blaul, 317 So. 5th St., Burlington, Ia.
Express Office of Secretary, Burlington, Ia.

DIRECTORS—TERM EXPIRES

F. W. Rasche, Burlington, Ia., September, 1929
Chas. H. Krueger, Burlington, Ia., September, 1929
Wm. Marten, Burlington, Ia., September, 1929
John Blaul, Burlington, Ia., September, 1929
Rev. J. Baltzer, D. D., Ex-officio, St. Louis, Mo., September, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year, 1926 \$ 47,487.40

INCOME

	Fire	Total
Direct business:		
Gross receipts from assessments	\$ 18,671.24	
Gross survey, membership and policy fees	2,146.72	
Total direct business		\$ 20,817.96
Net assessments and fees		\$ 20,817.96
Other interest		1,562.50
Total Income		\$ 22,380.46
Total		\$ 69,867.86

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount brought forward			\$ 69,867.86
Gross losses paid:			
Direct business	\$ 5,071.81	\$ 5,440.43	\$ 10,512.24
Net losses paid			\$ 10,512.24
Adjusting expense		135.99	
Salaries and fees of directors		1,050.00	
Traveling expenses of district inspectors for meeting—home office		345.70	
Rent		120.00	
Insurance department licenses and fees		3.00	
State tax on premiums		115.56	
Advertising church year book, 1927 and 1928		48.00	
Printing and stationery		248.00	
Telegraph, telephone and postage		180.49	
Miscellaneous, itemized:			
Officers bonds	\$ 60.00		
Hedrick Transfer	10.00		
Inspection fees	89.40		
St. Luke Ladies Aid Society	27.00		
Two copies State Mutual	1.00		
Total miscellaneous		187.40	
Total expenses			2,434.14
Total Disbursements			\$ 12,946.38
Balance			\$ 56,921.48

LEDGER ASSETS

Cash in hand of treasurer	\$ 11,921.48
Cash deposited in banks, C. D.	10,000.00
Notes receivable	35,000.00
Total Ledger Assets	\$ 56,921.48

NON-LEDGER ASSETS

Furniture, fixtures and safes, \$900; supplies, \$200	\$ 1,100.00
Total Non-Ledger Assets	\$ 1,100.00
Gross Assets	\$ 58,021.48

DEDUCT ASSETS NOT ADMITTED

Furniture, fixtures, safes and supplies	\$ 1,100.00
Total Not Admitted Assets	\$ 1,100.00
Total Admitted Assets	\$ 56,921.48

LIABILITIES

	Tornado and Windstorm	Total
Amount of claims reported and not adjusted	\$ 1,813.04	
Total	\$ 1,813.04	
Net unpaid losses	\$ 1,813.04	\$ 1,813.04
Total Liabilities		\$ 1,813.04

Surplus	55,108.44
Balance	\$ 56,921.48
SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS	
In force December 31, last	Fire Risks
Written or renewed during year	\$ 2,599,301.82
	2,320,830.00
Totals	\$11,920,121.42
Deduct expirations and cancellations	1,610,687.00
In force at end of the year	\$10,309,434.42
Net amount in force December 31	\$10,309,434.42

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$1.29.

Average cost per thousand during the past five years, \$1.43.

What salary was paid during the past year to each of the following officers: President, \$150.00; vice president, \$150.00; secretary, \$500.00; treasurer, \$150.00; adjuster, \$10. per diem and railroad fare.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes. For how long a period do you collect advance assessments? One year.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All policies are written for 5 years.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$20,000.00.

Give amount of risks in force on which this year's assessment was made, approximately \$9,000,000.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927, \$8,000.00.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No reinsurance.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Churches and the interior furnishings, church institutions, i. e., orphan and old peoples' homes, deaconess hospitals and personal property of ministers, who all must be members of the Evangelical Synod, N. A.

What kind of risks does your association cover? Fire, lightning and storm.

How many assessments did you make last year? One.

What was the rate levied for each assessment? Two mills on policies in Class A; 1 mill on policies in Class B.

MUTUAL FIRE AND TORNADO ASSOCIATION OF CEDAR RAPIDS, IOWA

Organized August 25, 1900

OFFICERS

President, I. M. Walker, Richland, Iowa
 Vice President, Sidney Coon, Ainsworth, Iowa
 Secretary, J. Lindley Coon, Cedar Rapids, Iowa
 Treasurer, H. C. Doane, Newton, Iowa
 Express Office of Secretary—Cedar Rapids, Iowa

DIRECTORS—TERM EXPIRES

R. S. Brown, Spencer, Iowa, January, 1928
 I. M. Walker, Richland, Iowa, January, 1928
 H. C. Doane, Newton, Iowa, January, 1928
 W. B. Linn, Sumner, Iowa, January, 1929
 Geo. G. Rankin, Dows, Iowa, January, 1929
 C. Spicer, Cedar Falls, Iowa, January, 1929
 Sidney Coon, Ainsworth, Iowa, January, 1930
 I. J. Kemmerer, Independence, Iowa, January, 1930
 J. Lindley Coon, Cedar Rapids, Iowa, January, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31 of previous year..... \$ 21,830.89

INCOME

	Fire	Tornado and Windstorm	Total
Direct business:			
Gross receipts from assessments	\$ 46,564.52	\$ 36,928.51	\$ 83,493.03
Gross survey, membership and policy fees	23,915.39	15,406.63	39,322.02
Total direct business	\$ 70,479.91	\$ 52,335.14	\$ 122,815.05
Reinsurance:			
Gross receipts from assessments	\$ 19,094.14	\$ 4,883.21	\$ 23,977.35
Gross survey, membership and policy fees	5,417.42	3,647.95	9,065.37
Total reinsurance business	\$ 24,511.56	\$ 8,531.16	\$ 33,042.72
Total assessments and fees	\$ 94,991.47	\$ 60,866.30	\$ 155,857.77
Deduct:			
Paid for reinsurance	\$ 22,381.76	\$ 11,276.43	\$ 33,658.19
Returned on cancellations	627.57	206.78	834.35
Direct business	447.53	153.45	600.98
Reinsurance business			
Total deductions	\$ 23,456.86	\$ 11,636.66	\$ 35,093.52
Net assessments and fees	\$ 71,534.61	\$ 49,229.64	\$ 120,764.25
From all other sources, viz.:			511.68
Penalties and exchange			42.34
Incidentals			
Total Income			\$ 121,318.27
Total			\$ 143,149.16

DISBURSEMENTS

Amount brought forward			\$ 143,149.16
	Fire	Tornado and Windstorm	Total
Gross losses paid:			
Direct business	\$ 41,371.52	\$ 10,505.94	\$ 51,907.46
Reinsurance business	17,175.05	3,185.89	20,360.94
Less recovered from reinsurance	13,114.12	744.16	13,858.28
Total deductions	13,114.12	744.16	13,858.28
Net losses paid	\$ 45,432.45	\$ 13,087.47	\$ 58,469.92
Adjusting expense		\$ 2,156.59	
Fees retained by agents		18,315.70	
Expenses of agents		1,852.27	
Salaries and fees of directors, officers and clerks		12,327.50	
Expenses of directors, officers and committees		1,016.42	
Rent		1,800.00	
Insurance department licenses and fees		235.00	
State tax on premiums		594.15	
All other taxes		39.70	
Advertising and subscriptions		627.00	
Printing and stationery		1,414.99	
Telegraph, telephone, express and postage		1,564.23	
Miscellaneous, itemized:			
(a) Miscellaneous expense	\$ 324.48		
(b) Sanborn Maps	244.21		
(c) Office furniture and fixtures	156.13		
(d) Dues National and State	147.00		
(e) Bonds	105.00		
(f) Chamber of Commerce	25.00		
(g) Insurance office furniture	18.72		
(h) B. C. account	250.00		
Total Miscellaneous		1,270.54	
Total expenses			\$ 43,214.69
Agents balances charged off			57.59
Total Disbursements			\$ 101,742.20
Balance			\$ 41,406.96

LEDGER ASSETS

Cash deposited in banks	
Agents balances representing business written subsequent to October 1st of current year	\$ 28,432.31
Agents balances representing business written prior to October 1st of current year	2,132.31
Total ledger assets	\$ 41,400.00

NON-LEDGER ASSETS

Unpaid assessments levied on or after November 1st of current year	\$ 839.94
Unpaid assessments levied prior to November 1st of current year	2,804.14
Furniture, fixtures and safes, \$3,000; supplies, \$1,000	4,000.00
Other items, viz.: Bad check account	109.57
Total non-ledger assets	\$ 7,753.65

Gross Assets	\$ 49,153.65
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DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	\$ 787.03
Unpaid assessments levied prior to November 1st	2,804.14
Furniture, fixtures, safes and supplies	4,000.00
Total Not Admitted Assets	\$ 7,591.17
Total Admitted Assets	\$ 41,619.44

LIABILITIES

	Fire	Tornado and Windstorm	Total
Amount of claims reported and not adjusted, estimated	\$ 6,348.60	\$ 176.65	\$ 6,525.25
Amount of claims resisted and in litigation	975.00		975.00
Total	\$ 7,323.60	\$ 176.65	\$ 7,500.25
Less reinsurance recoverable	1,550.00		1,550.00
Net unpaid losses	\$ 5,773.60	\$ 176.65	\$ 5,950.25
Estimated expenses of adjustment and investigation of losses, 5%			295.00
Total liabilities			\$ 6,245.25
Surplus			35,444.19
Balance			\$ 41,619.44

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks
Iowa Mutual Ins. Co., De Witt, Iowa	\$ 8,805,550.00
Iowa Implement Mut. Ins. Ass'n, Nevada, Iowa	2,924,610.00
Farm Property Mut. Ins. Ass'n, Des Moines, Iowa	2,916,717.00
Iowa Mercantile Mut. Ins. Ass'n, Spencer, Iowa	2,137,907.00
Le Mars Mutual Ins. Ass'n, Le Mars, Iowa	596,579.00
Iowa Mutual Tornado, Des Moines, Iowa	417,517.00
Home Mutual, Des Moines, Iowa	108,386.00
Home Mutual (Union Mutual), Des Moines, Iowa	15,230.00
Retail Merchants, Des Moines, Iowa	91,950.00
Town Mutual Dwelling House, Des Moines, Iowa	90,028.00
Mill Owners Mutual, Des Moines, Iowa	50,166.00
Iowa National, Des Moines, Iowa	46,674.00
Druggists Mutual, Algona, Iowa	27,000.00
Total	\$19,228,185.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
Jasper County Savings Bank, Newton, Iowa	\$ 9,462.55
Merchants National Bank, Cedar Rapids, Iowa	29,029.58
Total	\$ 38,492.13

SCHEDULE E—EXHIBIT OF RISKS AND PREMIUMS

	Fire	Tornado and Windstorm	Total
In force December 31, last	\$32,728,815.00	\$42,868,228.00	\$75,597,043.00
Written or renewed during year	8,775,916.00	12,864,664.00	21,640,580.00
Totals	\$41,504,731.00	\$55,732,892.00	\$97,237,623.00

Deduct expirations and cancellations	6,243,406.00	9,583,700.00	15,827,106.00
In force at end of the year	\$35,261,328.00	\$46,149,192.00	\$81,410,520.00
Deduct amount reinsured	9,908,546.00	9,259,642.00	19,228,188.00
Net amount in force December 31	\$25,292,782.00	\$36,889,550.00	\$62,182,332.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$1.47.

Average cost per thousand during the past five years, \$1.55 plus.

What salary was paid during the past year to each of the following officers: President, \$600.00; vice president, none; secretary, \$5,000.00; treasurer, none; adjuster, \$5 to \$7 per day and expenses.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes. For how long a period do you collect advance assessments? No time stated.

What amount of your risks are written for less than five years? \$6,078,946.00.

What amount of your risks are written for five years? \$75,331,574.00.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance?

Give amount of risks in force on which this year's assessment was made. Estimated at \$74,841,072.57.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Farm, dwelling, church and school properties.

What kind of risks does your association cover (fire, hail, etc.)? Fire, lightning, tornado, cyclone and windstorm.

How many assessments did you make last year? One.

What was the rate levied for each assessment? See attached assessment notice.

MUTUAL FIRE INSURANCE ASSOCIATION OF THE IOWA CONFERENCE OF THE EVANGELICAL CHURCH OF CEDAR FALLS, IOWA

Organized June 11, 1894

OFFICERS

President, H. J. Faust, Waterloo, Iowa
Vice President, A. A. Couser, Fort Dodge, Iowa
Secretary, W. C. Lang, Cedar Falls, Iowa
Treasurer, W. C. Lang, Cedar Falls, Iowa
Express Office of Secretary—Cedar Falls, Iowa

DIRECTORS—TERM EXPIRES

L. W. Bock, Van Horn, Iowa, 1928
H. C. Schluter, Sumner, Iowa, 1928
W. C. Lang, Cedar Falls, Iowa, 1928
L. F. Smith, Sumner, Iowa, 1929
J. D. Klooz, Blairtown, Iowa, 1929
L. Sohl, Waverly, Iowa, 1929
H. J. Faust, Waterloo, Iowa, 1930
A. A. Couser, Fort Dodge, Iowa, 1930
Chas. Pickford, Hubbard, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year	\$ 5,302.79
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INCOME

	Fire
Direct Business:	
Gross receipts from assessments	\$ 440.58
Gross survey, membership and policy fees	195.74
Total direct business	\$ 636.32
Net Assessments and Fees	636.32

Interest on mortgage loans	
Other interest	
Total Income	\$ 59.3
Total	\$ 6,212.17

DISBURSEMENTS

Amount brought forward		\$ 6,212.17
Gross losses paid:	Tornado and Windstorm	Total
Direct business	\$ 271.48	\$ 271.48
Net losses paid		\$ 271.48
Salaries of agents		
Insurance department licenses and fees	\$ 100.00	
State tax on premiums	5.24	
Printing and stationery	3.05	
Telegraph, telephone, express and postage	10.25	
Miscellaneous, itemized:	5.48	
(a) Office	\$ 1.25	
(b) Traveling to adjust losses	20.00	
(c) Treasurer's bond	35.00	
Total Miscellaneous	\$ 56.25	
Total expenses		180.2
Total Disbursements		\$ 451.73
Balance		\$ 5,760.4

LEDGER ASSETS

Mortgage loans on real estate first liens, per schedule B	\$ 4,000.00
Cash deposited in banks	1,760.4
Total Ledger Assets	\$ 5,760.4
Gross Assets	\$ 5,760.4
Total Admitted Assets	\$ 5,760.4
Surplus	5,760.4
Balance	\$ 5,760.4

SCHEDULE B—MORTGAGES OWNED

Date	Date of Maturity	Amt. of Prin. Unpaid	Rate of Int.	Accrued Interest	Val. of Land	Val. of Buildings
Location and Description—						
Lot 8, Block 8, Speer addition, Cedar Falls, Iowa.						
April 8, 1925	April 8, 1928	All of it	4½%		\$ 2,500.00	\$ 5,500.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Citizens Saving Bank, Cedar Falls, Iowa	\$ 1,760.4
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SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

In force December 31, last	Fire Risks	\$ 448,368.00
Written or renewed during year		96,530.00
Totals		\$ 544,898.00
Deduct expirations and cancellations		53,855.00
In force at end of the year		491,043.00
Net amount in force December 31		\$ 491,043.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$0.96.

Average cost per thousand during the past five years, \$0.83.

What salary was paid during the past year to each of the following officers: President, none; vice-president, none; secretary-treasurer, \$100.00; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for five years? All of them.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$4,000.00.

Give amount of risks in force on which this year's assessment was made, \$448,368.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1926? \$148.36.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Churches, parsonages and preachers' personal property.

What kind of risks does your association cover? Fire, lightning and wind-storm.

How many assessments did you make last year? One.

What was the rate levied for each assessment? One mill.

NATIONAL DRUGGISTS MUTUAL INSURANCE ASSOCIATION OF ALGONA, IOWA

Organized October, 1920

OFFICERS

President, Al. Falkenhainer, Algona, Iowa
Vice President, M. P. Haggard, Algona, Iowa
Secretary-Treasurer, M. H. Falkenhainer, Algona, Iowa
Express Office of Secretary—Algona, Iowa

DIRECTORS

DIRECTORS—TERM EXPIRES

T. L. Larson, Algona, Iowa, 1932
W. W. Haire, Ft. Dodge, Iowa, 1931
M. H. Falkenhainer, Algona, Iowa, 1928
Al. Falkenhainer, Algona, Iowa, 1930
M. P. Haggard, Algona, Iowa, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year \$ 20,347.56

INCOME

	Fire	Motor Vehicles	Total
Direct business:			
Gross receipts from assessments	\$ 284.14	\$ 8,253.72	\$ 8,537.86
Total direct business	\$ 284.14	\$ 8,253.72	\$ 8,537.86
Reinsurance:			
Gross receipts from assessments	\$ 15,631.76		\$ 15,631.76
Total reinsurance business	\$ 15,631.76		\$ 15,631.76
Total Assessments and Fees	\$ 15,915.90	\$ 8,253.72	\$ 24,169.62
Deduct:			
Paid for reinsurance	\$ 408.18	\$ 991.39	\$ 1,480.57
Returned on cancellations:			
Direct business	211.12	736.71	947.83
Reinsurance business	2,372.12		2,372.12
Returned in dividends:			
Direct business	24.25	1,302.94	1,327.19
Reinsurance business	1,103.39		1,103.39
Total deductions	\$ 4,109.97	\$ 3,031.04	\$ 7,231.01
Net Assessments and Fees	\$ 11,715.93	\$ 5,222.68	\$ 16,938.61
Interest on mortgage loans			\$ 209.68
Interest on bonds			\$ 345.25
Total Income			\$ 17,493.54
Total			\$ 37,841.10

DISBURSEMENTS

Amount brought forward			\$ 37,841.10
Gross losses paid:	Fire	Motor Vehicles	Total
Direct business	\$ 8,555.18	\$ 500.91	\$ 9,055.09
Reinsurance business	3,566.81		3,566.81

Less discount and salvage:

Direct business		10.25	
Less recovered from reinsurance	6,252.04		10.25
Total deductions	\$ 6,252.04	\$ 10.25	\$ 6,262.29
Net losses paid	\$ 5,869.95	\$ 499.66	\$ 6,369.61
Adjusting expense		124.03	
Commissions:			
Direct business		644.95	
Salaries of agents		200.00	
Expenses of agents		194.96	
Salaries and fees of directors, officers and clerks		2,916.00	
Expenses of directors, officers and committees		60.90	
Rent		305.25	
Taxes on real estate		17.86	
Insurance department licenses and fees		146.30	
State tax on premiums		70.92	
Advertising and subscriptions		10.00	
Printing and stationery		192.02	
Telegraph, telephone, express and postage		176.56	
Miscellaneous, itemized:			
(a) Legal expense on losses	\$ 175.00		
(b) Life insurance officials	651.34		
(c) Investment expense	5.00		
(d) Accrued interest purchased	430.74		

Total Miscellaneous	\$ 1,262.08		
Total expenses		\$ 6,321.33	
Total Disbursements		\$ 12,691.44	
Balance		\$ 25,149.66	

LEDGER ASSETS

Book value of real estate, per schedule A	\$ 2,500.00	
Mortgage loans on real estate first liens, per schedule B	7,100.00	
Book value of bonds, per schedule C	6,132.71	
Cash deposited in banks	2,993.79	
Agents balances representing business written subsequent to October 1st of current year	1,547.01	
Collateral loans, tax sale certificates	4,876.15	
Total Ledger Assets	\$ 25,149.66	

NON-LEDGER ASSETS

Interest due or accrued on mortgages	\$ 399.59	
Interest due or accrued on bonds	744.21	
Other interest, certificate of deposit, accrued interest	62.20	
Other items, viz.: Market value over book value of bonds	46.53	
Total Non-Ledger Assets	\$ 1,252.53	
Gross Assets	\$ 26,402.19	

DEDUCT ASSETS NOT ADMITTED

Other items, viz.: Cash in Algona State Bank, closed	\$ 203.07	
Total Not Admitted Assets	\$ 203.07	
Total Admitted Assets	\$ 26,199.12	

LIABILITIES

	Fire	Motor Vehicles	Total
Amount of claims reported and not adjusted	\$ 1,100.00	\$ 20.00	\$ 1,120.00
Total	\$ 1,100.00	\$ 20.00	\$ 1,120.00
Net unpaid losses	\$ 1,100.00	\$ 20.00	\$ 1,120.00
Estimated expenses of adjustment and investigation of losses		10.00	
Unearned premium reserve		9,233.80	
Other liabilities		106.70	
Total liabilities		\$ 10,470.50	\$ 15,725.83
Surplus			15,725.83
Balance			\$ 26,199.12

SCHEDULE A—REAL ESTATE

	Book Value	Market Value	Incumbrance
Nov. 7, 1921—N. 44 ft. lot 8, and E. 44 ft. of N. 44 ft. lot 7, block 30, Algona, Iowa	\$ 2,500.00	\$ 2,500.00	
Totals	\$ 2,500.00	\$ 2,500.00	

SCHEDULE B—MORTGAGES OWNED

Date	Date of Maturity	Amt. of Prin. Unpaid	Rate of Int.	Accrued Interest	Val. of Land	Val. of Buildings
Location and Description—						
S. 2-3 of S. 1/2 lot 8, block 29, Algona, Iowa	Dec. 31, 1924	\$ 900.00	6%	\$ 26.33	\$ 2,000.00	\$ 4,000.00
Location and Description—						
Lots 2 and 3, block 4, Call & Smart Add., Algona, Iowa.	July 1, 1925	1,500.00	7%	52.50	1,000.00	4,000.00
Location and Description—						
Lot 2, block 43, Algona, Iowa	Nov. 1, 1926	3,000.00	8%	280.00	1,000.00	8,500.00
Location and Description—						
Part of N. E. 1/4, S. W. 9-97, 27, Titonka, Iowa.	Aug. 28, 1923	500.00	7%	11.99	500.00	1,000.00
Location and Description—						
Lots 11-12, block 23, Way's Add., Titonka, Iowa.	Aug. 28, 1923	1,200.00	7%	28.77	1,000.00	3,000.00
Totals		\$ 7,100.00		\$ 399.59	\$ 5,500.00	\$ 20,500.00

SCHEDULE C—BONDS OWNED

Description	Date of Maturity	Rate	How Paid	Book Value
Anaconda Copper Co.	2-1-53	6%	Semi-An.	\$ 503.75
Tennessee Elec. Power Co.	6-1-40	6%	Semi-An.	1,050.00
Interstate Public Service Co.	2-1-48	6%	Semi-An.	2,000.00
U. S. 4th 4 1/4% Liberty Loan	10-15-38	4 1/4%	Semi-An.	2,077.81
U. S. 3rd 4 1/4% Liberty Loan	9-15-28	4 1/4%	Semi-An.	501.15
Tax sale certificates	Call	8%	Call	4,876.15
Totals				\$ 11,008.86

	Par Value	Market Value	Actual Cost Excluding Accrued Int.	Accrued Interest
Anaconda Copper Co.	\$ 500.00	\$ 527.50	\$ 503.75	\$ 12.50
Tennessee Elec. Power Co.	1,050.00	1,070.00	1,050.00	5.00
Interstate Public Service Co.	2,000.00	2,000.00	2,000.00	50.00
U. S. 4th 4 1/4% Liberty Loan	2,000.00	2,078.02	2,077.81	17.71
U. S. 3rd 4 1/4% Liberty Loan	500.00	503.12	501.75	6.20
Tax sale certificates	4,876.15	4,876.15	4,876.15	652.80
Totals	\$ 10,876.15	\$ 11,055.39	\$ 11,008.86	\$ 744.21

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks	Premiums
Druggists Mutual Ins. Co. of Iowa, Algona, Iowa		\$ 277.63
Employers Mutual Casualty Co., Des Moines, Iowa	\$ 65,380.00	917.40
Total	\$ 65,380.00	\$ 1,195.03

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
First National Bank, Chicago, Ill.	\$ 1,235.63
Kossuth County State Bank, Algona, Iowa	1,555.00
Algona State Bank, Algona, Iowa	203.07
Total	\$ 2,993.79
All closed banks included in above list:	
Algona State Bank, Algona, Iowa	\$ 203.07

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Risks	Fire Premiums	Tornado and Windstorm Risks	Premiums
In force December 31, last	\$ 850,120.00	\$ 13,224.06	\$ 385,020.00	\$ 297.25
Written or renewed during year	1,550,270.00	15,915.90		
Totals	2,400,390.00	\$ 29,139.96	\$ 385,020.00	\$ 297.25
Deduct expirations and cancellations	1,125,020.00	16,853.86	385,020.00	297.25
In force at end of the year	1,275,370.00	12,286.10		

Deduct amount reinsured	65,380.00	277.63	
Net amount in force			
December 31	\$ 1,209,990.00	\$ 12,008.47	
In force December 31, last	\$ 2,057.32	\$ 1,235,140.00	Premiums
Written or renewed during year	8,253.72	1,550,270.00	
Totals	\$ 10,311.04	\$ 2,785,410.00	
Deduct expirations and cancellations	2,934.92	1,510,040.00	
In force at end of the year	\$ 7,376.12	\$ 1,275,370.00	
Deduct amount reinsured	917.40	65,380.00	
Net amount in force December 31	\$ 6,458.72	\$ 1,209,990.00	

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year. Average cost per thousand during the past five years. Owing to the fact that some of our business is motor vehicle insurance, on which it is impossible to obtain the cost per thousand, these questions remain unanswered.

What salary was paid during the past year to each of the following officers: President, none; vice president, none; secretary-treasurer, \$2,750.00; adjuster, per diem and expenses.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? 1 year.

What amount of your risks are written for one year? All

What amount of your risks are written for five years? None

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$15,000.00.

Give amount of risks in force on which this year's assessment was made, \$1,275,370.00

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? \$19,662.22.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? \$1,195.03.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Mercantile buildings and contents, dwellings and contents and automobiles.

What kind of risks does your association cover (fire, hail, etc)? Fire, Tornado and Automobile Liability.

How many assessments did you make last year? One advance assessment.

What was the rate levied for each assessment? Full board rate.

TOWN MUTUAL DWELLING HOUSE INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized November, 1892

OFFICERS

President, F. E. Gordon, Des Moines, Iowa
 Vice-President, Harry Harding, Jefferson, Iowa
 Secretary B. Rees Jones, Des Moines, Iowa
 Treasurer Grant McPherrin, Des Moines, Iowa
 Express Office of Secretary, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

C. L. Herring, Des Moines, Iowa, January 1, 1929.
 R. J. Sullivan, New Hampton, Iowa, January 1, 1928.
 P. J. Shaw, Plover, Iowa, January 1, 1930.
 Geo. E. Beatty, Tipton, Iowa, January 1, 1928.
 O. B. McKinney, Cedar Rapids, Iowa, January 1, 1928.
 Harry F. Gross, Des Moines, Iowa, January 1, 1928.
 R. Lloyd Young, Oelwein, Iowa, January 1, 1928.
 E. T. Cochran, Denison, Iowa, January 1, 1930.
 F. E. Gordon, Des Moines, Iowa, January 1, 1929.
 B. Rees Jones, Des Moines, Iowa, January 1, 1930.

Grant McPherrin, Des Moines, Iowa, January 1, 1930.
 Frank H. Dirst, Hampton, Iowa, January 1, 1929.
 R. A. Kent, Oskaloosa, Iowa, January 1, 1930.
 Harry Harding, Jefferson, Iowa, January 1, 1929.
 S. W. Stark, Winterset, Iowa, January 1, 1929.

FINANCIAL STATEMENT

Amount of net ledger Assets, December 31st of previous year. \$ 625,020.46

INCOME

	Fire	Tornado and Windstorm	Total
Direct Business:			
Gross receipts from assessments delinquent 1926	\$ 4.25	\$ 2.00	\$ 6.25
Gross survey, membership and policy fees	159,728.58	57,458.04	217,186.62
Total direct business	\$ 159,732.83	\$ 57,460.04	\$ 217,192.87
Reinsurance:			
Gross survey, membership and policy fees	\$ 803.02	\$ 49.78	\$ 852.80
Total reinsurance business	\$ 803.02	\$ 49.78	\$ 852.80
Total assessments and fees	\$ 160,535.85	\$ 57,509.82	\$ 218,045.67
Deduct:			
Paid for reinsurance	\$ 4,878.09	\$ 1,881.15	\$ 6,759.24
Returned on Cancellations:			
Direct business	6,900.32	2,484.58	9,384.90
Reinsurance business	37.26	1.10	38.36
Total deductions	\$ 11,815.67	\$ 4,366.83	\$ 16,182.50
Net assessments and fees	\$ 148,720.18	\$ 53,142.99	\$ 201,863.17
Interest on bonds			\$ 16,341.18
Other interest, certificates of deposit			8,085.23
From all other sources, viz.:			
Profit on sale of ledger assets Third Liberty Bonds			450.38
Increase by adjustment (Bonds), book to par value			812.50
Total Income			\$ 227,561.46
Total			\$852,581.92

DISBURSEMENTS

	Fire	Tornado and Windstorm	Total
Amount Brought Forward			\$ 852,581.92
Gross losses paid:			
Direct business	\$ 108,438.17	\$ 7,790.71	\$ 116,228.88
Less discount and salvage:			
Direct business	64.11		64.11
Less recovered from reinsurance	507.27	71.05	638.32
Total Deductions	\$ 631.38	\$ 71.05	\$ 702.43
Net losses paid	\$ 107,806.79	\$ 7,719.66	\$ 115,526.45
Adjusting expense	\$ 1,780.62	\$ 503.09	\$ 2,283.71
Fees retained by agents		104,308.08	
Salaries of agents (Special)		6,871.00	
Expenses of agents (Special)		4,087.47	
Salaries and fees of directors, officers and clerks:			
directors, \$2,600.00; officers, \$18,000.00; clerk hire, \$17,342.09		38,543.09	
Expenses of directors, officers and committees		423.90	
Rent		3,763.00	
Insurance department licenses and fees, licenses \$305.00; fees \$3.00		308.00	
State tax on premiums		3,740.07	
All other taxes, county		85.58	
Advertising and subscriptions		2,657.88	
Printing and stationery		3,394.45	
Telegraph, telephone, express and postage: express and telegrams, \$77.53; telephone, \$486.00; postage, \$1,463.30		2,029.43	
Legal expenses, excluding legal expenses on losses		355.00	
Miscellaneous, itemized:			
Miscellaneous expense	\$ 109.00		
Bonds officers and employees	191.88	360.88	
Annual meeting expense	\$ 39.00		

Agents' 1927 bonus commission.....	7,818.35	7,857.35
Office expense and supplies.....	\$ 1,399.29	
Furniture and fixtures.....	173.25	
Dues State and National Assn's: Chamber of Commerce.....	285.00	1,857.54
Total expenses.....		\$ 182,923.43
Decrease by adjustment bonds, book to par value.....		2,056.24
Total Disbursements.....		\$ 370,506.14
Balance.....		\$ 552,073.78

LEDGER ASSETS

Book value of bonds, per schedule C.....	\$ 380,000.00
Cash in office.....	377.87
Cash deposited in banks.....	160,847.95
Agents balances representing business written subsequent to October 1st of current year.....	10,841.95
Agents balances representing business written prior to October 1st of current year.....	8.81
Total Ledger Assets.....	\$ 552,073.78

NON-LEDGER ASSETS

Interest accrued on bonds.....	\$ 4,001.44
Interest accrued on certificates.....	3,247.81
Furniture, fixtures and safes, \$2,000.00; supplies, \$200.00.....	2,200.00
Market value over book value (bonds).....	13,632.66
Total Non-Ledger Assets.....	\$ 23,101.91
Gross Assets.....	\$ 575,177.69

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st.....	\$ 8.81
Furniture, fixtures, safes and supplies.....	2,200.00
Total Not Admitted Assets.....	\$ 2,208.81
Total Admitted Assets.....	\$ 572,968.88

LIABILITIES

Amount of claims reported and not adjusted	Fire	Tornado and Windstorm	Total
\$ 5,839.00	\$ 32.75		
Net unpaid losses.....			\$ 5,871.75
Estimated expenses of adjustment and investigation of losses.....			165.00
Estimated state tax.....			863.37
Total Liabilities.....			\$ 6,900.12
Surplus.....			566,068.76
Balance.....			\$ 572,968.88

SCHEDULE OF C BONDS OWNED

Description	Date of Maturity	Interest Rate	How Paid	Book Value
10-\$1,000 each 61-70 Incl., Independent School Dist. of D. M.....	5-1-42	4½%	Semi-An.	\$ 10,000.00
20-\$1,000 each 1471-1490 Incl., Independent School Dist. of D. M.....	9-1-45	4%	Semi-An.	20,000.00
2-\$5,000 each C00011903, D00011904 U. S. First Liberty.....	6-15-47	4¼%	Semi-An.	10,000.00
4-\$5,000 each B00138272, B00071782, C00064703, D00068094.....				
1-\$10,000 B00314462 and 20-\$1,000 each U. S. Fourth Liberty.....	10-15-38	4¼%	Semi-An.	50,000.00
10-\$1,000 each M271560-M271158 to 271162 Incl., M270506-5, M270198 and 9 Federal Farm Loans.....	1-1-55	4½%	Semi-An.	10,000.00
10-\$1,000 each M300096-M300105 Incl., Federal Farm Loans.....	1-1-56	4½%	Semi-An.	10,000.00
1-\$10,000 M330035 Federal Farm Loans.....	1-1-57	4¼%	Semi-An.	10,000.00
3-\$10,000 each H00018478, G00018477, F-00048476 United States Treasury Notes.....	3-15-32	3½%	Semi-An.	30,000.00
2-\$10,000 each A00000181 D00013104 U. S. Treasury Bonds.....	3-15-56	3¾%	Semi-An.	20,000.00

4-\$5,000 each A-00029071, B00029072, D00028294 E00028295; 1 - \$10,000 F00075256, U. S. Treasury Bonds.....	12-15-54	4%	Semi-An.	30,000.00
1-\$10,000 J00051829, 4-\$5,000, A-00232641, E-0002135, E-00074855, C-00232643, B-00240723 U. S. Treasury Bonds.....	10-15-52	4¼%	Semi-An.	15,000.00
10-\$1,000 each 31912 to 31921 Incl. 1st Mort. Gold Bonds, Duquesne Light Co.....	4-1-67	4½%	Semi-An.	10,000.00
2-\$1,000 each D-630-1-9-\$500 each M7275-7283 Incl. 1st Mort. Series A. Niagara Lockport & Ontario Power Co.....	4-1-55	5%	Semi-An.	10,000.00
10-\$1,000 each 7741-7750 Incl., 1st Mort., Series E., West Penn Power Co.....	3-1-63	5%	Semi-An.	10,000.00
20-\$1,000 each 64-67 Incl., 78-81 Incl., 87-90 Incl., 96-99 Incl., 105-108 Incl., Sioux City Sanitary Impr.....	11-1-33	4½%	Semi-An.	20,000.00
10-\$1,000 each M 11984 to M 11993 Incl., 1st Mort., Series A, Western United Gas & Elec. Co.....	12-1-55	5½%	Semi-An.	10,000.00
5-\$1,000 each M11017 to M11021 Incl., Ref. & Gen. Mort. Series D., Baltimore & Ohio R. R. Co.....	3-1-2000	5%	Semi-An.	5,000.00
15-\$1,000 each M432 to M446 Incl., 1st Mort. Gold Bonds, Des Moines Gas Co.....	3-1-56	5%	Semi-An.	15,000.00
10-\$1,000 each M656 to M665 Incl., Ref. & Genl. Mort. Series A., Buffalo General Elec. Co.....	2-1-56	5%	Semi-An.	10,000.00
10-\$1,000 each M870 to M879 Incl., 1st Mort. Gold Bond, Public Service Co. of Northern Ill.....	5-1-66	5%	Semi-An.	10,000.00
5-\$1,000 each M1359 to M1363 Incl., 1st Mort. collateral series C, Commonwealth Edison Co.....	4-1-56	4½%	Semi-An.	5,000.00
10-\$1,000 each M1436 to M1445 Incl., 1st Mort. Gold Bonds, Iowa Power & Light Co.....	5-1-56	5½%	Semi-An.	10,000.00
10-\$1,000 each M302 to M311 Incl., 1st Ref. & Mort. Series D., The Ohio Power Co.....	6-1-56	4½%	Semi-An.	10,000.00
10-\$1,000 each M6362-6371 Incl., 1st Mort. Gold Bond, Cumberland Co. Power & Light Co.....	6-1-56	4½%	Semi-An.	10,000.00
10-\$1,000 each M11399-11400, M-12742-M12749 Incl., 1st Mort. Gold Bond, Central Power & Light Co.....	8-1-56	5%	Semi-An.	10,000.00
10-\$1,000 each M3873-3882 Incl., 25 year gold bond, Western Union Telegraph Co.....	12-1-51	5%	Semi-An.	10,000.00
5-\$1,000 each 15058-15062 Incl., 40 year gold bond, Union Pacific R. R. Co.....	7-1-67	4½%	Semi-An.	5,000.00
5-\$1,000 each 5082-5086 Incl., Illinois Central R. R. & Chicago, St. Louis New Orleans R. R. Co., Joint 1st Ref. Mort. Series C.....	12-1-63	4½%	Semi-An.	5,000.00

	Par Value	Market Value	Actual Cash Excluding Accrued Int.	Accrued Interest
10-\$1,000 each 67-70 Incl., Ind. School Dist. of D. M.....	\$ 10,000.00	\$ 10,541.30	\$ 10,339.00	\$ 75.00
20-\$1,000 each 1471-1490 Incl., Independent Schl. Dist. of D. M.....	20,000.00	20,253.20	19,550.00	266.64
2-\$5,000 each C00011903, D00011904 U. S. First Liberty.....	10,000.00	10,340.00	10,184.00	17.71
4-\$5,000 each B00138272, B00071782, C00064703, D00068094; 1 - \$10,000 B00314462 and 20 - \$1,000 each U. S. Fourth Liberty.....	50,000.00	51,930.00	51,208.13	442.67
10-\$1,000 each M271560-M271158 to 271162 Incl., M270506-5, M270198 and 9, Federal Farm Loans.....	10,000.00	10,275.00	10,250.00	225.00
10-\$1,000 each M300096-M300105 Incl., Federal Farm Loans.....	10,000.00	10,300.00	10,150.00	225.00

1-\$10,000 M330035, Federal Farm Loans	10,000.00	10,200.00	10,081.25	21.2
3-\$10,000 each H00048478, G0048477, F-00048476, United States Treasury Notes	30,000.00	29,991.00	30,000.00	30.5
2-\$10,000 each A00030181, D00013104 U. S. Treasury Bonds	20,000.00	21,576.00	20,100.00	21.5
4-\$5,000 each A-00029071, B00029072, D00028294, E00028295; 1 - \$10,000 F00075256, U. S. Treasury Bonds	30,000.00	33,216.00	30,465.63	4.8
1-10,000 J00051829; 4-\$5,000, A-00232641, E-00002135, E-00074855, C-00232643, B-00240722 U. S. Treasury Bonds	15,000.00	17,358.60	16,603.13	12.8
10-\$1,000 each 31912 to 31921 Incl., 1st Mort. gold bonds, Duquesne Light Co.	10,000.00	10,000.00	9,475.00	11.2
2-\$1,000 each D-630-1-9 \$500 each M7275-7283 Incl. 1st Mort. Series A, Niagara Lockport & Ontario Power Co.	10,000.00	10,350.00	9,825.00	12.0
10-\$1,000 each 7741-7750 Incl., 1st Mort. Series E, West Penn Power Co.	10,000.00	10,575.00	9,725.00	10.6
20-\$1,000 each, 64-67 Incl., 78-81 Incl., 87-90 Incl., 96-99 Incl., 105-108 Incl., Sioux City Sanitary Impr.	20,000.00	20,664.66	20,424.29	15.0
10-\$1,000 each M11984 to M11993 Incl., 1st Mort. Series A, Western United Gas & Elec. Co.	10,000.00	10,375.00	9,875.00	45.3
5-\$1,000 each M11017 to M11021 Incl., Ref. & Gen. Mort. Series D, Baltimore & Ohio R. R. Co.	5,000.00	5,237.50	4,762.50	83.3
15-\$1,000 each M432 to M446 Incl., 1st Mort. Gold Bonds, Des Moines Gas Co.	15,000.00	15,150.00	14,737.50	250.0
10-\$1,000 each M656 to M665 Incl., Ref. & Genl. Mort. Series A, Buffalo General Elec. Co.	10,000.00	10,425.00	9,875.00	908.3
10-\$1,000 each M876 to M879 Incl., 1st Mort. Gold Bond Public Service Co., of Northern Ill.	10,000.00	10,500.00	9,825.00	83.3
5-\$1,000 each M1359 to M1363 Incl., 1st Mort. collateral series C, Commonwealth Edison Co.	5,000.00	5,037.50	4,637.50	56.2
10-\$1,000 each, M1436 to M1445 Incl., 1st Mort. Gold Bonds, Iowa Power & Light Co.	10,000.00	10,125.00	9,875.00	91.6
10-\$1,000 each M302 to M311, Incl., 1st Ref. & Mort. Series D, The Ohio Power Co.	10,000.00	9,500.00	9,275.00	37.5
10-\$1,000 each M6362-6371 Incl., 1st Mort. Gold Bond, Cumberland Co. Power & Light Co.	10,000.00	9,650.00	9,425.00	37.5
10-\$1000 each M11399-11400, M12742-M12749 Incl. 1st Mort. Gold Bond, Central Power & Light Co.	10,000.00	9,637.50	9,575.00	908.3
10-\$1000 each M3873-3882 Incl., 25 year gold bond, Western Union Telegraph Co.	10,000.00	10,425.00	9,975.00	41.6
5-\$1000 each 15058-15062 Incl., 40 year gold bond, Union Pacific R. R. Co.	5,000.00	5,000.00	4,850.00	112.8
5-\$1000 each 5082-5086 Incl., Il-				

Inclos Central R. R. & Chicago, St. Louis, New Orleans R. R. Co., Joint 1st Ref. Mort., Series C.

	5,000.00	5,000.00	4,862.50	18.75
Total	\$ 380,000.00	\$ 393,652.00	\$ 379,930.43	\$ 4,001.44

SCHEDULE D-REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks
Home Mutual Insurance Association, Des Moines, Iowa	\$ 1,357,303.00
Mutual Fire & Tornado Association, Cedar Rapids, Iowa	1,013,948.00
Mutual Reinsurance Bureau, Belvidere, Ill.	2,229,642.00
Fitchburg Mutual, Fitchburg, Mass.	\$ 187,457.00
Merrimack Mutual, Merrimack, Mass.	750,555.00
Berkshire Mutual, Berkshire, Mass.	834,080.00
Millers Mutual of Illinois	228,776.00
Millers Mutual of Texas	228,774.00
Total	\$ 2,229,642.00
Total	\$ 4,000,893.00

SCHEDULE E-SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
Peoples Savings Bank, Des Moines, Iowa	\$ 20,000.00
Iowa National Bank, Des Moines, Iowa	20,000.00
First Federal State Bank, Des Moines, Iowa	20,000.00
Central State Bank, Des Moines, Iowa	55,000.00
Central State Bank, Des Moines, Iowa (checking account)	35,847.85
Total	\$ 160,847.85

SCHEDULE F-EXHIBIT OF RISKS AND PREMIUMS

	Fire Risks	Tornado and Windstorm Risks	Total Risks
In force December 31, last	\$151,960,392.00	\$118,131,465.00	\$270,091,857.00
Written or renewed during year	37,042,948.00	29,205,610.00	66,248,558.00
Totals	\$188,003,340.00	\$147,337,075.00	\$335,340,415.00
Deduct expirations and cancellations	25,632,347.00	18,062,077.00	43,694,424.00
In force at end of the year	\$162,370,993.00	\$129,274,998.00	\$291,645,991.00
Deduct amount reinsured	2,659,289.00	1,941,604.00	4,600,893.00
Net amount in force December 31	\$159,711,704.00	\$127,333,394.00	\$287,045,098.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year. \$1.06.

Average cost per thousand during the past five years. \$1.29.

What salary was paid during the past year to each of the following officers: President, \$7,000.00; Vice President, \$700.00; Secretary, \$10,000.00; Treasurer, none; Adjuster none.

What, if any, commission was paid said officers in addition to such salary? None, except when acting as agents, then regular agent's commission.

Do you collect advance assessments? Partly. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? No specific time.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? All.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$20,000.00 reinsured down to \$5,000.00 on frame dwellings and \$9,007.00 on brick dwellings.

Give amount of risks in force on which this year's assessment was made. No assessment made this year.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31? Do not make annual assessments.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31? No annual assessments.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Town and city residence property and contents.

What kind of risks does your association cover (fire, hail, etc.)? Fire, lightning, windstorm and tornado.

How many assessments did you make last year? None.

What was the rate levied for each assessment? No assessment levied.

IOWA MUTUAL TORNADO INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized January 1, 1884

OFFICERS

President, J. B. Herriman, Des Moines, Iowa
Vice President, R. A. Kent, Oskaloosa, Iowa
Secretary, H. F. Gross, Des Moines, Iowa
Treasurer, Alex. Hartley, Ida Grove, Iowa
Express Office of Secretary, Des Moines, Iowa

DIRECTORS—TERM EXPIRES

H. F. Gross, Des Moines, Iowa, 1928
Alex. Hartley, Ida Grove, Iowa, 1928
William Children, Council Bluffs, Iowa, 1928
A. H. Kent, West Union, Iowa, 1928
William Zellman, Alta, Iowa, 1928
J. B. Herriman, Des Moines, Iowa, 1929
P. J. Shaw, Plover, Iowa, 1929
John Evans, Grinnell, Iowa, 1929
William Treimer, Hartley, Iowa, 1929
O. K. Maben, Garner, Iowa, 1930
R. A. Kent, Oskaloosa, Iowa, 1930
J. L. Fober, Cascade, Iowa, 1930
E. N. Dougherty, Creston, Iowa, 1930
William Luhring, Waverly, Iowa, 1930
Wesley Johnson, Dayton, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year. \$ 1,132,741.61

INCOME

		Tornado and Windstorm
Direct business:		
Gross receipts from assessments	\$ 80.15	
Gross survey, membership and policy fees	174,436.32	
Total direct business	\$ 174,516.47	
Reinsurance:		
Gross survey, membership and policy fees	\$ 328.00	
Total reinsurance business	\$ 174,844.47	
Total assessments and fees	\$ 174,930.47	
Deduct:		
Paid for reinsurance	\$ 607.60	
Direct business	61.15	
Returned in fees	1,441.82	
Reinsurance business	54.10	
Total deductions	\$ 2,164.67	
Net assessments and fees	\$ 172,765.80	
Interest on Mortgage loans	18,639.31	
Interest on bonds	18,551.85	
Other interest	19,715.34	
From all other sources:		
Profit and loss (dividends received on certificates of deposit in closed banks)	2,433.31	
Total income	\$ 227,144.94	
Total	\$ 1,350,885.56	

DISBURSEMENTS

		Tornado and Windstorm
Amount brought forward	\$ 1,350,885.56	
Gross losses paid:		
Direct business	\$ 155,286.06	
Reinsurance business	3,210.41	
Total	\$ 158,496.47	

Less recovered from reinsurance		\$ 158,414.50
Net losses paid	\$ 9,683.12	
Adjusting expense	86,524.87	
Fees retained by agents	41,349.28	
Salaries and fees of directors, officers and clerks	1,558.24	
Expenses of directors, officers and committees	3,445.17	
Rent	735.20	
Insurance department licenses and fees	7,836.22	
State tax on premiums	77.80	
All other taxes—county	3,381.28	
Advertising and subscriptions	2,563.85	
Printing and stationery	2,109.26	
Telegraph, telephone, express and postage	336.29	
Legal expenses, excluding legal expenses on losses		
Miscellaneous, itemized:		
Annual meeting expense, \$1,476.85; official bonds, \$160.00; office supplies and expense, \$692.67; furniture and equipment, \$1,304.98; national and state association dues, \$200.00		\$ 8,834.50
Total expenses	\$ 163,437.18	
Other disbursements, viz.:		
Bond premium account	56.07	
Total disbursements	\$ 321,907.75	
Balance	\$ 1,037,978.83	

LEDGER ASSETS

Mortgage loans on real estate first liens, per Schedule B	\$ 416,200.00
Book value of bonds, per Schedule C	298,435.56
Cash in office	221.91
Cash deposited in banks	317,918.31
Agents' balances representing business written subsequent to October 1st of current year	4,458.00
Agents' balances representing business written prior to October 1st of current year	774.96
Total ledger assets	\$ 1,037,978.83

NON-LEDGER ASSETS

Interest due or accrued on mortgages	\$ 9,438.99
Interest due or accrued on bonds	1,333.45
Other interest	9,088.67
Total non-ledger assets	\$ 19,861.11
Gross assets	\$ 1,057,839.94

DEDUCT ASSETS NOT ADMITTED

Agents' balances representing business written prior to October 1st	\$ 744.96
Certificates of deposit in failed banks	4,891.77
Total not admitted assets	5,636.73
Total admitted assets	\$ 1,052,203.21

LIABILITIES

		Tornado and Windstorm
Amount of claims reported and not adjusted, estimated	\$ 1,363.00	
Total	\$ 1,363.00	
Net unpaid losses	\$ 1,363.00	
Estimated expenses of adjustment and investigation of losses	350.00	
Total liabilities	\$ 1,713.00	
Emergency reserve for payment of future losses	1,050,490.21	
Balance	\$ 1,052,203.21	

SCHEDULE B—MORTGAGES OWNED

1925—Iowa, 5%, value of lands \$36,000.00, S. E. ¼ Sec. 23-97-40, 160 A.
1925—Iowa, 5%, value of lands \$24,000.00, N. W. ¼, Sec. 35-76-23, 160 A.
1925—Iowa, 5%, value of lands \$20,000.00, E. ½ S. W. ¼ and W. ½, S. E. ¼, Sec. 29-76-32, 160 A.
1925—Iowa, 5%, value of lands \$48,000.00, S. E. ¼ and W. ½, N. E. fr. ¼ Sec. 5-87-30, 229 A.

1925-Iowa, 5%, value of lands \$10,000.00, E. 1/2, S. E. 1/4, Sec. 25-76-32 and W. 20 A. S. W. 1/4, Sec. 30-76-31, 100 A.	
1925-Iowa, 5%, value of lands \$12,000.00, W. 1/2, S. E. 1/4, Sec. 18-74-32, 80 A.	
1925-Iowa, 5%, value of lands \$36,000.00, N. E. 1/4, Sec. 28-86-28, 160 A.	
1925-Iowa, 5%, value of lands \$25,000.00, N. W. 1/4, Sec. 9-97-30, 160 A.	
1925-Iowa, 5%, value of lands \$19,500.00, E. 1/2, S. E. 1/4, Sec. 35-80-18, 80 A.	
1925-Iowa, 5%, value of lands \$42,000.00, Fr. S. W. 1/4 (177.97 A.) and S. 1/2, S. E. 1/4, Sec. 18-79-17, 238 A.	
1925-Iowa, 5%, value of lands \$21,000.00, N. 1/2, S. E. 1/4, Sec. 33-96-24 and N. E. 1/4, S. W. 1/4, Sec. 33-96-24, 120 A.	
1925-Iowa, 5%, value of lands \$50,000.00, S. 1/2, Sec. 11-96-24, 320 A.	
1925-Iowa, 5%, value of lands \$23,600.00, N. W. 1/4, Sec. 34-97-23, 160 A.	
1925-Iowa, 5%, value of lands \$12,000.00, W. 1/2, N. W. 1/4, Sec. 18-75-32, 80 A.	
1925-Iowa, 5%, value of lands \$29,000.00, lots 1 and 2 and S. 1/2 lot 3, lots 4, 5, 8 and 9, Sec. 15-78-23, 158 A.	
1925-Iowa, 5%, value of lands \$45,800.00, N. W. 1/4, Sec. 4-72-31 and S. 1/2, S. W. 1/4, Sec. 33-73-31, 220 A.	
1925-Iowa, 5%, value of lands \$14,000.00, N. W. 1/4, S. E. 1/4 and S. W. 1/4, N. E. 1/4, Sec. 15-73-30, 80 A.	
1925-Iowa, 5%, value of lands \$29,100.00, S. W. 1/4 excepting 10 A, S. E. 1/4, S. E. 1/4, S. W. 1/4, Sec. 36-87-29, 145 1/2 A.	
1925-Iowa, 5%, value of lands \$30,000.00, S. 1/2, N. E. 1/4, S. E. 1/4 N. W. 1/4, Sec. 28-86-28, 120 A.	
1925-Iowa, 5%, value of lands \$11,750.00, N. W. 1/4, S. W. 1/4, except R. R. right of way, Sec. 7-86-29, 47 A.	
1925-Iowa, 5%, value of lands \$12,000.00, N. W. 1/4, Sec. 4-67-22, 150 A.	
1925-Iowa, 5%, value of lands \$19,600.00, N. 1/2, N. W. 1/4, Sec. 25-71-23, S. W. 1/4, N. W. 1/4 and W. 1/2, S. W. 1/4, Sec. 21-71-25; S. E. 1/4, N. E. 1/4, and N. E. 1/4, S. E. 1/4, Sec. 20-71-25, 280 A.	
1925-Iowa, 5%, value of lands \$5,000.00, S. W. 1/4, S. E. 1/4, Sec. 31-87-30, 40 A.	
1926-Iowa, 5%, value of lands \$16,000.00, E. 1/2, S. W. 1/4, Sec. 5-87-30, 80 A.	
1926-Iowa, 5%, value of lands \$32,000.00, S. 1/2, N. E. 1/4 and N. 1/2, S. E. 1/4, except R. R. right of way, Sec. 31-87-30, 160 A.	
1926-Iowa, 5%, value of lands \$22,000.00, W. 1/2, S. W. 1/4 and S. W. 1/4, N. W. 1/4, Sec. 6-72-28, and S. 1/2, N. E. 1/4, Sec. 1-72-29, 200 A.	
1926-Iowa, 5%, value of lands \$28,000.00, S. 1/2, S. E. 1/4 and E. 1/2, S. W. 1/4, Sec. 2-80-29, 150 A.	
1926-Iowa, 5%, value of lands \$23,800.00, S. 1/2, S. W. 1/4, Sec. 25-86-29 and N. W. 1/4, N. E. 1/4, Sec. 36-86-29, 119 A.	
1926-Iowa, 5%, value of lands \$22,400.00, N. 1/2, S. E. 1/4 and S. E. 1/4, N. E. 1/4, Sec. 30-71-31 and N. W. 1/4, S. W. 1/4, Sec. 20-71-31, 160 A.	
1926-Iowa, 5%, value of lands \$28,000.00, S. W. 1/4, Sec. 33-82-31, 160 A.	
1926-Iowa, 5%, value of lands \$12,000.00, E. 1/2, S. W. 1/4, Sec. 7-85-27, 80 A.	
1926-Iowa, 5%, value of lands \$25,000.00, S. E. 1/4, N. E. 1/4 and S. W. 1/4, N. E. 1/4 and E. 1/2, S. W. 1/4, less railroad, and W. 1/2, S. E. 1/4 less railroad, Sec. 16-80-25, 238 A.	
1926-Iowa, 5%, value of lands, \$34,500.00, S. 1/2, S. E. 1/4, Sec. 28-87-28 and N. 1/2, N. E. 1/4, Sec. 33-87-28, except 1 acre, 160 A.	
1927-Iowa, 5%, value of lands \$16,000.00, W. 1/2, N. E. 1/4, Sec. 35-86-28, 80 A.	
1927-Iowa, 5%, value of lands \$36,000.00, S. W. 1/4, Sec. 10-86-28, 160 A.	
1927-Iowa, 5%, value of lands \$48,000.00, S. 1/2, Sec. 20-97-24, 320 A.	
1927-Iowa, 5%, value of lands \$12,000.00, W. 1/2, N. E. 1/4, Sec. 29-97-24, 80 A.	
1927-Iowa, 5%, value of lands \$28,000.00, S. E. 1/4, Sec. 5-85-27, 160 A.	
1927-Iowa, 5%, value of lands \$35,000.00, W. 1/2, S. E. 1/4, Sec. 10-86-28 and W. 1/2, N. E. 1/4, Sec. 15-86-28, 160 A.	
1927-Iowa, 5%, value of lands \$26,250.00, W. 1/2, N. E. 1/4, Sec. 33-86-28 and S. E. 1/4, S. E. 1/4 and S. 1/2, N. E. 1/4, S. E. 1/4, Sec. 32-86-28, 137 A.	
1927-Iowa, 5%, value of lands \$34,200.00, N. E. 1/4 and E. 1/2, N. W. 1/4 and W. 1/2, S. E. 1/4 and N. E. 1/4 S. E. 1/4, Sec. 22-87-26, 300 A.	

SCHEDULE C—BONDS OWNED

Description	Semi-An. Interest	Maturity Option	Book Value	Par Value	Market Value
Fourth U. S. Liberty Loan, 4 1/4 %, 1938-33	\$		25,610.00	\$	25,000.00
Fourth U. S. Liberty Loan, 4 1/4 %, 1938-33			25,625.00		25,000.00
Totals	\$		51,235.00	\$	50,000.00
Federal Land Bank, 4 1/2 %, 1956-36	\$		40,750.00	\$	40,000.00
Federal Land Bank, 4 1/2 %, 1956-36			30,637.50		30,000.00
Federal Land Bank, 4 1/4 %, 1956-36			20,150.00		20,000.00
Federal Land Bank, 4 1/4 %, 1957-37			40,200.00		40,000.00
Totals	\$		131,737.50	\$	130,000.00
New Aurelia School Bond, 4 1/4 %, 1945-44	\$		9,975.00	\$	10,000.00
Sioux Center School Ref., 4 1/4 %, 1945-44			9,975.00		10,000.00
Collins, Ia., School Ref., 4 1/2 %, 1945			10,235.00		10,000.00
Marshalltown School Bldg., 4 1/4 %, 1945			10,040.00		10,000.00
Dayton, Iowa, School Ref., 4 1/2 %, 1945			10,230.00		10,000.00
Stanwood, Ia., School Ref., 4 1/2 %, 1944			10,229.42		10,000.00
Jolley, Ia., School Ref., 4 1/2 %, 1941			10,193.27		10,000.00
Kenwood Park School Ref., 4 1/2 %, 1944-38			15,376.10		15,000.00

IOWA MUTUAL TORNADO INS. ASS'N

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Redfield Cons. School, 4 1/2 %, 1945	10,299.00	10,000.00	10,560.00
Cons. Ind. School Dist. of Union Twp., Adair county, 5%, 1930	10,212.50	10,000.00	10,210.00
Totals	\$ 106,765.29	\$ 105,000.00	\$ 109,440.00
City of Centerville, Ia., 4 1/2 %, 1943-2-1-1938	8,697.77	8,500.00	8,857.00
Totals	\$ 298,435.56	\$ 293,500.00	\$ 303,573.00

SCHEDULE D—REINSURANCE IN FORCE DECEMBER 31, 1927

	Risks
Iowa Implement Mutual Ins. Association, Nevada, Iowa	\$ 67,200.00
Mutual Fire & Tornado Association, Cedar Rapids, Iowa	187,525.00
Iowa Mutual Insurance Company, DeWitt, Iowa	52,725.00
Home Mutual Ins. Association of Iowa, Des Moines, Ia.	75,500.00
Western Grain Dealers Mut. Fire Ins. Co., Des Moines, Ia.	87,000.00
Mill Owners Mutual Fire Ins. Co. of Iowa, Des Moines, Ia.	45,000.00
Total	\$ 514,950.00

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Certificates of Deposit
Alta, Iowa, First National Bank	\$ 2,765.10
Cedar Rapids, Iowa, Merchants National Bank	33,500.00
Creston, Iowa, Farmers & Merchants Sav. Bank	37,742.20
Cromwell, Iowa, Cromwell State Savings Bank	2,000.00
Council Bluffs, Iowa, First National Bank	5,000.00
Dayton, Iowa, First National Bank	21,926.59
Des Moines, Iowa, Bankers Trust Company	6,985.40
Central State Bank	45,457.12
Des Moines Savings Bank	13,106.97
First Federal State Bank	11,712.00
Iowa Loan & Trust Company	2,126.67
Peoples Savings Bank	30,000.00
Valley National Bank	5,400.00
Garner, Iowa, First National Bank	5,408.00
Grinnell, Iowa, Grinnell State Bank	11,182.27
Hartley, Iowa, Security Savings Bank	10,400.00
Hull, Iowa, First National Bank	10,200.00
Jefferson, Iowa, Iowa State Bank	10,400.00
Oskaloosa, Iowa, Peoples Trust & Savings Bank	5,000.00
Remsen, Iowa, Farmers Savings Bank	5,000.00
Slifer, Iowa, Slifer Savings Bank	5,000.00
Spaulding, Iowa, Spaulding Savings Bank	5,000.00
Storm Lake, Iowa, Citizens First National Bank	5,624.32
Waverly, Iowa, State Bank of Waverly	15,000.00
Totals	\$ 307,736.64
Checking Accounts	
Central State Bank, Des Moines, Ia. (General)	\$ 4,571.95
Central State Bank, Des Moines, Ia. (Treas.)	4,250.35
Peoples Savings Bank, Des Moines, Ia.	1,359.67
Totals	\$ 10,181.67
Grand Totals	\$ 317,918.31
Closed banks included in above list:	
First National Bank, Alta, Iowa	\$ 2,765.10
Iowa Loan & Trust Company, Des Moines, Iowa	2,126.67
Total	\$ 4,891.77

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Tornado and Windstorm Risks
In force December 31, last	\$497,182,255.00
Written or renewed during year	99,625,781.00
Totals	\$596,808,036.00
Deduct expirations and cancellations	\$ 73,040,902.00
In force at end of the year	\$523,767,074.00
Deduct amount reinsured	514,950.00
Net amount in force December 31	\$523,252,124.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? No.

Cost per thousand during the year, 63 cents.

Average cost per thousand during the past five years, \$1.05.

What salary was paid during the past year to each of the following officers: President, \$10,000.00; vice president, \$500.00; secretary, \$10,000.00; treasurer, \$500.00; adjusters, \$9,683.12.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? Yes. If so, are the same authorized in your articles of incorporation and by-laws? Yes.

For how long a period do you collect advance assessments? Indefinite.

What amount of your risks are written for one year? None except policies issued on grain under Warehouse Certificates for one year or less.

What amount of your risks are written for five years? All except policies issued on grain under Warehouse Certificates.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$30,000.00 on brick, stone or reinforced concrete buildings; \$15,000.00 on frame buildings.

Give amount of risks in force on which this year's assessment was made. None made.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Buildings and contents, live stock and other personal property.

What kind of risks does your association cover (fire, hail, etc.)? Cyclone, tornado and windstorm.

How many assessments did you make last year? None.

What was the rate levied for each assessment? None.

DES MOINES MUTUAL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized 1899

OFFICERS

President, Steele Blake, Des Moines, Iowa
Vice President, A. B. Carr, Collins, Iowa
Secretary, K. R. Blake, Des Moines, Iowa
Treasurer, Steele Blake, Des Moines, Iowa
Express Office of Secretary—Des Moines, Iowa

DIRECTORS—TERM EXPIRES

Steele Blake, Des Moines, January, 1928
A. B. Carr, Collins, Iowa, January, 1928
K. R. Blake, Des Moines, January, 1928
J. L. Blake, Perry, Iowa, January, 1928
O. F. Young, Perry, Iowa, January, 1928

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 130.30

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments.....	\$ 17,993.02	\$ 17,993.02
Net assessments and fees.....		\$ 17,993.02
Money borrowed (gross).....		7,375.00
Penalties.....		126.77
Total Income.....		\$ 25,494.79
Total.....		\$ 25,624.99

DISBURSEMENTS

	Hail	Total
Amount brought forward.....		\$ 25,624.99
Net losses paid.....	\$ 3,662.08	\$ 3,662.08
Adjusting expense.....	903.59	

Commissions:

Direct business.....	3,821.05
Salaries and fees of directors, officers and clerks.....	5,784.55
Expenses of directors, officers and committees.....	9.51
Rent.....	1,784.35
Insurance department licenses and fees.....	116.95
State tax on premiums.....	94.52
Advertising and subscriptions.....	94.69
Printing and stationery.....	206.54
Telegraph, telephone, express and postage.....	338.18
Interest on borrowed money.....	150.73
Miscellaneous, itemized:	
Officers' bonds.....	\$ 77.50
Collection expense.....	3,006.59
Office supplies.....	50.85
Automobile expense.....	50.51

Total Miscellaneous..... 3,191.45

Total expenses..... 16,502.11

Borrowed money repaid (gross)..... 5,050.00

Miscellaneous office expense..... 73.35

Total Disbursements..... \$ 25,287.54

Balance..... \$ 337.45

LEDGER ASSETS

Cash deposited in banks..... \$ 337.45

Total Ledger Assets..... \$ 337.45

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year..... \$ 6,179.40

Total Non-Ledger Assets..... \$ 6,179.40

Gross Assets..... \$ 6,516.85

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50%..... 3,089.70

Total Not Admitted Assets..... \$ 3,089.70

Total Admitted Assets..... \$ 3,427.15

LIABILITIES

	Hail	Total
Estimated losses.....	\$ 446.00	

Net unpaid losses..... \$ 446.00

Unpaid commissions, bills, expenses, etc..... 379.97

Borrowed money..... 2,500.00

Total Liabilities..... \$ 3,325.97

Surplus..... 101.18

Balance..... \$ 3,427.15

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Iowa National Bank, Des Moines..... \$ 337.45

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Hail Risks
In force December 31, last.....	\$ 253,217.00
Written or renewed during year.....	538,002.00
Totals.....	\$ 791,219.00
Deduct expirations and cancellations.....	\$ 211,753.00
In force at end of the year.....	\$ 579,466.00
Net amount in force December 31.....	\$ 579,466.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$48.00.

Average cost per thousand during the past five years, \$34.70.
 What salary was paid during the past year to each of the following officers:
 President, \$3,300; vice president, none; secretary, \$300.00; treasurer, none; adj-
 juster, none.
 What, if any, commission was paid said officers in addition to such salary?
 None.
 Do you collect advance assessments? No.
 What amount of your risks are written for one year? Very few.
 What amount of your risks are written for five years? Practically all.
 What is the largest gross aggregate amount insured in any one risk without
 any deductions for reinsurance? \$5,800.00
 Give amount of risks in force on which this year's assessment was made,
 \$556,316.00.
 Have your books been kept open after the close of business December 31st
 for the purpose of making an entry affecting this statement? No.
 What is the amount of one annual assessment, at the basis rate, on all risks
 in force December 31, 1927? No basis rate.
 Has the policy now used by the company been approved by the Commissioner
 of Insurance? Yes.
 Are the articles of organization and by-laws printed in full on the policy? Yes.
 What kinds of property does your association insure? Growing field crops.
 What kind of risks does your association cover? Hail.
 How many assessments did you make last year? One.
 What was the rate levied for each assessment? $3\frac{1}{2}\%$.

FARMERS STATE MUTUAL HAIL ASSOCIATION OF ESTHERVILLE, IOWA

Organized June 4, 1898

OFFICERS

President, Mack J. Groves, Estherville, Iowa
 Secretary, M. E. Groves, Estherville, Iowa
 Treasurer, M. E. Groves, Estherville, Iowa
 Express Office of Secretary—Estherville, Iowa

DIRECTORS—TERM EXPIRES

Mack J. Groves, Estherville, Iowa, January 7, 1929
 G. E. Groves, Estherville, Iowa, January 7, 1929
 C. M. Brown, Cedar Falls, Iowa, January 7, 1929
 M. E. Groves, Estherville, Iowa, January 7, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 1,668.94

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments.....	\$ 74,450.75	\$ 74,450.75
Net Assessments and Fees.....		\$ 74,450.75
Money borrowed (gross).....		15,000.00
Total Income.....		\$ 89,450.75
Total.....		\$ 91,119.69

DISBURSEMENTS

	Hail	Total
Amount brought forward.....		\$ 91,119.69
Gross losses paid:		
Direct business.....	\$ 24,644.40	
Net losses paid.....	\$ 24,644.40	\$ 24,644.40
Adjusting expense.....	841.25	
Commissions; direct business.....	19,133.94	
Salaries and fees of officers, directors and clerks.....	14,113.35	
Rent.....	1,000.00	
Insurance department licenses and fees.....	62.50	
State tax on premiums.....	606.24	
All other taxes.....	28.24	
Advertising and subscriptions.....	190.30	
Printing and stationery.....	332.44	
Telegraph, telephone, express and postage.....	305.96	
Interest on borrowed money.....	475.00	
Miscellaneous, itemized:		
Heat.....	\$ 357.87	
Cleaning.....	32.03	
Insurance office fixtures.....	50.40	

Typewriter repairs..... 11.00
 Incidentals..... 30.72

Total miscellaneous.....	482.02
Total expense.....	\$ 88,571.24
Borrowed money repaid (gross).....	15,000.00
Total Disbursements.....	\$ 78,215.64
Balance.....	\$ 12,904.05

LEDGER ASSETS

Cash deposited in banks.....	\$ 12,904.05
Total Ledger Assets.....	\$ 12,904.05

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year.....	13,545.80
Checks in process of collection.....	1,136.02
Total Non-Ledger Assets.....	\$ 14,681.82
Gross Assets.....	\$ 27,585.87

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50% \$	6,772.90
Total Not Admitted Assets.....	\$ 6,772.90
Total Admitted Assets.....	\$ 20,812.97
Surplus.....	\$ 20,812.97
Balance.....	\$ 20,812.97

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIA- TION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Merchants National Bank, Cedar Rapids, Iowa.....	\$ 11,796.80
Keokuk County State Bank, Sigourney, Iowa.....	766.75
First National Bank, Newell, Iowa.....	300.50
Farmers Savings Bank, Lytton, Iowa.....	40.00
Total.....	\$ 12,904.05

SCHEDULE F—EXHIBIT OF RISKS AND PREMIUMS

	Hail Risks
In force December 31, last.....	\$ 3,010,989.50
Written or renewed during year.....	1,551,200.00
Totals.....	\$ 4,562,189.50
Deduct expirations and cancellations.....	1,245,170.00
In force at end of the year.....	\$ 3,317,019.50
Net amount in force December 31.....	\$ 3,317,019.50

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home
 office at the close of business December 31st faithfully and accurately entered
 on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the
 maximum liability of its members to it? Yes.

Cost per thousand during the year, \$19.97.

Average cost per thousand during the past five years, \$29.67.

What salary was paid during the past year to each of the following officers:
 President, \$4,800.00; vice president, none; secretary-treasurer, \$2,400.00; ad-
 juster, \$1,200.00.

What, if any, commission was paid said officers in addition to such salary?
 None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? \$10,200.00.

What amount of your risks are written for five years? All except \$10,200.00.

What is the largest gross aggregate amount insured in any one risk without
 any deductions for reinsurance? \$2,000.00 on quarter section.

Give amount of risks in force on which this year's assessment was made.
 \$2,374,500.00.

Have your books been kept open after the close of business December 31st
 for the purpose of making an entry affecting this statement? No.

Has the policy now used by the company been approved by the Commissioner
 of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops only.
 What kind of risks does your association cover? Hail.
 How many assessments did you make last year? One.
 What was the rate levied for each assessment? $3\frac{1}{2}\%$.

HARVESTERS-HORTICULTURAL MUTUAL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized March 18, 1921

President, W. F. Ghormley, Des Moines, Iowa
 Vice President, L. L. Hall, Des Moines, Iowa
 Secretary, W. F. Ghormley, Des Moines, Iowa
 Treasurer, F. E. Ghormley, Des Moines, Iowa
 Express Office of Secretary—710 Valley National Bank Bldg.

DIRECTORS—TERM EXPIRES

W. F. Ghormley, Des Moines, Iowa, January 8, 1929
 L. L. Hall, Des Moines, Iowa, January 10, 1928
 F. E. Ghormley, Des Moines, Iowa, January 14, 1930
 E. M. Housh, Des Moines, Iowa, January 14, 1930
 S. E. Gibbs, Corydon, Iowa, January 10, 1928
 Jas. W. Konklin, Des Moines, Iowa, January 10, 1928
 Nelson Ghormley, Bondurant, Iowa, January 8, 1929

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 2,617.04

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments.....	\$ 58,460.03	
Net assessments and fees.....		\$ 58,460.03
Money borrowed (gross).....		\$ 21,311.43
From all other sources, viz.:		
Refund officers and directors traveling expenses..	\$ 5.20	
Penalties.....	733.74	738.94
Total Income.....		\$ 80,510.40
Total.....		\$ 83,127.44

DISBURSEMENTS

	Hail	Total
Amount brought forward.....		\$ 83,127.44
Gross losses paid:		
Direct business.....	\$ 13,088.00	
Net losses paid.....		\$ 13,088.00
Adjusting expense.....	\$ 1,024.08	
Commissions: Direct business.....	9,788.79	
Salaries of agents.....	5,920.00	
Expenses of agents.....	3,175.24	
Salaries and fees of directors, officers and clerks.....	8,402.00	
Rent.....	1,415.20	
Insurance department licenses and fees.....	125.00	
All other taxes.....	528.11	
Advertising and subscriptions.....	63.39	
Printing and stationery.....	480.75	
Telegraph, telephone, express and postage.....	608.50	
Interest on borrowed money.....	4,317.26	
Legal expenses, excluding legal expenses on losses.....	89.95	
Miscellaneous, itemized:		
Collection expense.....	\$ 3,706.25	
Repairing typewriter.....	12.50	
Filing fee.....	3.00	
Workmen's compensation.....	15.30	
Examination.....	160.00	
Total Miscellaneous.....	3,897.05	
Total expenses.....		\$ 89,815.33
Borrowed money repaid (gross).....		24,750.00
Dishonored checks (charged off).....		5,380.48
Total Disbursements.....		\$ 88,083.90
Balance.....		\$ 93.64

LEDGER ASSETS

Cash deposited in banks.....	\$ 93.64
Total Ledger Assets.....	\$ 93.64

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year.....	\$ 21,077.06
Furniture, fixtures and safes, \$2,000.00; supplies, \$500.00.....	2,500.00
Total Non-Ledger Assets.....	\$ 23,577.06
Gross Assets.....	\$ 23,670.70

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50%.....	\$ 10,538.53
Furniture, fixtures, safes and supplies.....	2,500.00
Total Not Admitted Assets.....	\$ 13,038.53
Total Admitted Assets.....	\$ 10,632.17

LIABILITIES

	Hail	Total
Amount of losses adjusted and not due.....	\$ 1,440.16	
Net unpaid losses.....		\$ 1,440.16
Unpaid salaries, commissions, rents, bills, expenses, etc.....		\$ 923.08
Borrowed money, \$56,250.00; interest, \$424.33.....		56,674.33
Total Liabilities.....		\$ 59,037.57
Deficit.....		48,405.40
Balance.....		\$ 10,632.17

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

Valley National Bank, Des Moines..... \$ 93.64

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last.....	\$ 1,366,955.17
Written or renewed during year.....	1,268,622.40
Totals.....	2,635,577.57
Deduct expirations, cancellations and suspensions.....	1,690,817.37
In force at end of the year.....	\$ 938,760.20
Net amount in force December 31.....	\$ 938,760.20

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$50.55.

Average cost per thousand during the past five years, \$39.81.

What salary was paid during the past year to each of the following officers:

President-Secretary-Adjuster, \$4,200.00. vice president, none; treasurer, \$1,800.00.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? None.

What amount of your risks are written for five years? \$938,660.20.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$5,512.50.

Give amount of risks in force on which this year's assessment was made, \$1,489,342.71.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? \$37,546.41.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops.

What kind of risks does your association cover? Hail.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 3% , $3\frac{1}{2}\%$, 4% , 8% .

HAWKEYE MUTUAL HAIL INSURANCE ASSOCIATION OF FORT DODGE, IOWA

Organized January 25, 1919

OFFICERS

President, J. H. Dailey, Fort Dodge, Iowa
 Vice President, J. B. Hollister, Fort Dodge, Iowa
 Secretary, E. K. McElroy, Fort Dodge, Iowa
 Treasurer, E. K. McElroy, Fort Dodge, Iowa
 Express Office of Secretary—American Railway Express Company,
 Wahkonsa Annex

DIRECTORS—TERM EXPIRES

J. H. Dailey, Fort Dodge, Iowa, 1930
 E. K. McElroy, Fort Dodge, Iowa, 1928
 J. B. Hollister, Fort Dodge, Iowa, 1928
 R. K. Dailey, Fort Dodge, Iowa, 1929
 L. B. Hollister, Fort Dodge, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 20,372.96

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments.....	\$ 175,924.72	
Gross survey, membership and policy fees.....	3,308.00	
Total assessments and fees.....	\$ 179,232.72	\$ 179,232.72
Net assessments and fees.....		\$ 179,232.72
Money borrowed (gross).....		32,140.00
Total Income.....		\$ 211,372.72
Total.....		\$ 231,744.96

DISBURSEMENTS

Amount brought forward.....	\$ 231,744.96
Gross losses paid:	
Direct business.....	\$ 86,235.00
Net losses paid.....	\$ 86,235.00
Adjusting expense.....	\$ 3,617.25
Commissions:	
Direct business.....	\$ 48,548.83
Fees retained by agents.....	3,308.00
Salaries of agents.....	1,162.50
Expenses of agents.....	648.19
Salaries and fees of directors, officers and clerks.....	4,356.45
Rent (including \$1,175.00 for own occupancy) \$44.87.....	1,219.87
Insurance department licenses and fees.....	53.00
State tax on premiums.....	941.46
Advertising and subscriptions.....	1,093.72
Printing and stationery.....	1,189.72
Telephone, \$89.35; postage, \$1,854.20.....	1,943.55
Interest on borrowed money.....	2,344.99
Legal expenses, excluding legal expenses on losses.....	25.00
Miscellaneous, itemized:	
Miscellaneous and office supplies.....	\$ 460.23
Furniture and fixtures.....	1,720.68
Bonds.....	75.00
Insurance.....	29.30
Total Miscellaneous.....	2,294.21
Total expenses.....	72,746.74
Borrowed money repaid (gross).....	32,140.00
Other disbursements, viz.:	
Collecting expense.....	2,685.50
Automobile.....	658.50
Automobile expense.....	183.28
Total Disbursements.....	\$ 194,594.02
Balance.....	\$ 37,150.96

LEDGER ASSETS

Cash deposited in banks.....	37,150.96
Total ledger assets.....	\$ 37,150.96

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year.....	\$ 41,287.77
Furniture, fixtures and safes, \$3,000.00; supplies, \$500.00.....	3,500.00
Automobile.....	400.00
Total non-ledger assets.....	45,187.77
Gross assets.....	\$ 82,338.73

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50%.....	\$ 20,643.88
Furniture, fixtures, safes and supplies.....	3,500.00
Automobile.....	400.00
Total not admitted assets.....	\$ 24,543.88
Total admitted assets.....	\$ 57,794.85

LIABILITIES

Unpaid salaries, commissions, rents, bills, expenses, etc.....	\$ 13.15
Accrued premium tax.....	929.98
Total liabilities.....	\$ 943.13
Surplus.....	56,851.72
Balance.....	\$ 57,794.85

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

	Amount
Fort Dodge National Bank, Fort Dodge, Ia.....	\$ 37,150.96

SCHEDULE F—EXHIBIT OF RISKS

	Hail—Risks
In force December 31, last.....	\$ 5,038,035.00
Written or renewed during year.....	4,939,242.00
Totals.....	9,977,278.00
Deduct expirations and cancellations.....	4,430,909.00
In force at end of the year.....	\$ 5,546,369.00
Net amount in force December 31.....	\$ 5,546,369.00

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$30.60.
 Average cost per thousand during the past five years, \$29.32.

What salary was paid during the past year to each of the following officers: President, none; vice president, none; secretary, none; treasurer, none; adjuster, \$10.00 per day and actual expenses.

What, if any, commission was paid said officers in addition to such salary? Do you collect advance assessments? No.

What amount of your risks are written for one year? Very few.
 What amount of your risks are written for five years? Practically all.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$8,000.00.

Give amount of risks in force on which this year's assessment was made, \$7,772,982.00.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? \$138,659.22.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927?

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? No.

What kinds of property does your association insure? Growing crops.
 What kind of risks does your association cover? Hail only.

How many assessments did you make last year? One.
 What was the rate levied for each assessment? 2½% or \$25.00 per M.

MID-WEST MUTUAL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized February 1, 1926

OFFICERS

President, Taylor Grimes, Des Moines, Iowa
 Vice President, A. B. Jansen, Des Moines, Iowa
 Secretary, Horace Susong, Des Moines, Iowa
 Treasurer, J. S. Rawson, Des Moines, Iowa
 Express Office of Secretary—Des Moines, Iowa

DIRECTORS—TERM EXPIRES

Taylor Grimes, Des Moines, Iowa, 1930
 Horace Susong, Des Moines, 1929
 H. M. Shearer, Des Moines, 1929
 Fred German, Des Moines, 1928
 J. S. Rawson, Des Moines, 1928

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st of previous year..... \$ 4,387.32

INCOME

	Hall	Total
Direct business:		
Gross receipts from assessments.....	\$ 108,049.14	\$ 108,049.14
Net assessments and fees.....	\$ 108,049.14	\$ 108,049.14
Money borrowed (gross).....		48,700.00
Donations.....		2,500.00
Total Income.....		\$ 159,249.14
Total.....		\$ 163,636.46

DISBURSEMENTS

Amount brought forward.....	\$ 163,636.46
Gross losses paid:	
Direct business.....	\$ 52,249.88
Net losses paid.....	\$ 52,249.88
Adjusting expense.....	\$ 2,970.12
Commissions:	
Direct business.....	\$ 30,163.08
Salaries and fees of directors, officers and clerks.....	9,754.40
Expenses of directors, officers and committees.....	250.00
Rent.....	1,728.00
Insurance department licenses and fees.....	453.00
State tax on premiums.....	534.20
Furniture and fixtures.....	2,072.67
Advertising and subscriptions.....	235.82
Printing and stationery.....	599.02
Telegraph, telephone, express and postage.....	1,613.47
Interest on borrowed money.....	1,463.41
Miscellaneous, itemized:	
Rating.....	\$ 550.00
Collection expense.....	4,474.23
Insurance.....	79.06
Office expenses.....	133.21
Bonds.....	106.50
Auto.....	10.50
Total Miscellaneous.....	5,353.50
Total expenses.....	57,190.69
Borrowed money repaid (gross).....	51,388.00
Total Disbursements.....	\$ 160,828.57
Balance.....	\$ 2,807.89

LEDGER ASSETS

Cash deposited in banks.....	\$ 2,807.89
Total Ledger Assets.....	\$ 2,807.89

NON-LEDGER ASSETS

Unpaid assessments levied on or after October 1st of current year.....	\$ 14,494.46
Total Non-Ledger Assets.....	\$ 14,494.46
Gross Assets.....	\$ 17,302.35

DEDUCT ASSETS NOT ADMITTED

Assessments levied prior to November 1st, 50% of unpaid assessments.....	\$ 7,247.23
Total Not Admitted Assets.....	\$ 7,247.23
Total Admitted Assets.....	\$ 10,055.12

LIABILITIES

	Hall	Total
Amount of losses adjusted and due.....	\$ 39.75	
Net unpaid losses.....	\$ 39.75	\$ 39.75
Unpaid salaries, commissions, rents, bills, expenses, etc.....		\$ 21.43
Borrowed money, \$8,312.00; interest, \$647.56.....		8,959.56
Other liabilities: premium tax, \$577.99; commission, \$168.61.....		746.60
Total Liabilities.....		\$ 9,767.34
Surplus.....		287.78
Balance.....		\$ 10,055.12

SCHEDULE E—SHOWING ALL BALANCES (ACCORDING TO ASSOCIATION'S RECORDS) CARRIED IN BANKS AT CLOSE OF YEAR

State Bank of Chicago.....	\$ 3,103.27
Iowa Trust and Savings Bank (overdraft).....	295.38
Total.....	\$ 2,807.89

SCHEDULE F—EXHIBIT OF RISKS

	Hall Risks
In force December 31, last.....	\$ 2,410,266.39
Written or renewed during year.....	2,191,483.32
Totals.....	\$ 4,601,749.71
Deduct expirations and cancellations.....	2,150,548.44
In force at end of the year.....	\$ 2,451,201.27
Net amount in force December 31.....	\$ 2,451,201.27

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$45.02.

Average cost per thousand during the past five years? Organized 1926.

What salary was paid during the past year to each of the following officers: President, \$6,000.00; vice president, none; secretary, commission; treasurer, \$1,250.00; adjuster, none.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? \$95,859.25.

What amount of your risks are written for five years? \$2,909,278.74.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$11,000.00.

Give amount of risks in force on which this year's assessment was made, \$3,005,137.99.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? No basic rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No basic rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops on small grain and corn.

What kind of risks does your association cover? Hall.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 3½%.

"SQUARE DEAL" MUTUAL HAIL INSURANCE ASSOCIATION OF DES MOINES, IOWA

Organized April 8, 1921

OFFICERS

President, W. P. Dawson, Aurelia, Iowa
 Vice President, J. E. Craven, Kellogg, Iowa
 Secretary, R. T. Packer, Adelphi, Iowa
 Treasurer, R. O. Wagner, Ankeny, Iowa
 Express Office of Secretary—400 Capital City Bank Bldg., Des Moines, Ia.

DIRECTORS—TERM EXPIRES

Will Anderson, Clarinda, Iowa, 1928
 A. J. Shinn, Woodbine, Iowa, 1928
 H. D. Luers, Washington, Iowa, 1928
 Fred Hawley, Laurens, Iowa, 1929
 Otto Walther, Waverly, Iowa, 1929
 E. F. Morris, New Providence, Iowa, 1929
 A. M. Avery, Mason City, Iowa, 1929
 G. H. Mehrens, Walcott, Iowa, 1930
 J. E. Craven, Kellogg, Iowa, 1930
 R. T. Packer, Adelphi, Iowa, 1930
 W. P. Dawson, Aurelia, Iowa, 1930

FINANCIAL STATEMENT

Amount of net ledger assets, December 31st, of previous year.... \$ 28,314.87

INCOME

	Hail	Total
Direct business:		
Gross receipts from assessments.....	\$ 203,097.31	\$ 203,097.31
Refund of assessments.....	46.00	46.00
Net assessments and fees.....		\$ 203,051.31
Adjustment of ledger assets.....		147.10
Penalties.....		2,020.08
Total Income.....		\$ 205,219.09
Total.....		\$ 233,533.96

DISBURSEMENTS

	Hail	Total
Amount brought forward.....		\$ 233,533.96
Gross losses paid:		
Direct business.....	\$ 151,923.93	\$ 151,923.93
Adjusting expense.....	7,831.20	
Commissions:		
Direct business.....	17,105.12	
Salaries of agents.....	908.33	
Expenses of agents.....	1,155.25	
Salaries and fees of directors, officers and clerks.....	8,887.33	
Expenses of directors, officers and committees.....	632.57	
Rent.....	\$40.00	
Insurance department licenses and fees.....	228.00	
State tax on premiums.....	977.57	
County taxes.....	11.67	
Advertising and subscriptions.....	3,784.00	
Printing and stationery.....	1,253.39	
Telegraph, telephone, express and postage.....	1,777.53	
Legal expenses, excluding legal expenses on losses.....	41.50	
Miscellaneous, itemized:		
Bonds.....	\$ 265.00	
Annual meeting expense.....	101.00	
Office expense.....	157.08	
Collection fees.....	4,770.73	
Insurance.....	22.06	
Auditing expense.....	184.33	
Furniture and fixtures.....	183.40	
General ledger.....	237.52	
Total miscellaneous.....	\$ 5,921.12	
Total expenses.....		51,444.58
Total Disbursements.....		\$ 203,908.51
Balance.....		\$ 30,165.45

LEDGER ASSETS

Cash in office.....	\$ 1.52
Cash deposited in banks.....	29,761.33
Advance to agents.....	402.80
Total Ledger Assets.....	\$ 30,165.45

NON-LEDGER ASSETS

Unpaid assessments levied prior to November 1st of current year.....	\$ 33,427.39
Total Non-Ledger Assets.....	\$ 33,427.39
Gross Assets.....	\$ 63,502.84

DEDUCT ASSETS NOT ADMITTED

Unpaid assessments levied prior to November 1st, 50% of unpaid assessments.....	\$ 16,713.69
Advances to agents.....	402.80
Total Not Admitted Assets.....	\$ 17,116.49
Total Admitted Assets.....	\$ 46,476.35

LIABILITIES

Surplus.....	\$ 46,476.35
Balance.....	\$ 46,476.35

SCHEDULE F—EXHIBIT OF RISKS

	Hail Risks
In force December 31, last.....	\$ 6,352,292.82
Written or renewed during year.....	3,057,551.35
Totals.....	\$ 9,409,844.17
Deduct expirations and cancellations.....	2,563,906.42
In force at end of the year.....	\$ 6,845,937.75
Net amount in force December 31.....	\$ 6,845,937.75

GENERAL INTERROGATORIES

Were all the transactions on which notice had been received at the home office at the close of business December 31st faithfully and accurately entered on its books for and during the year ending upon that date? Yes.

Does the association provide in its by-laws and specify in the policies the maximum liability of its members to it? Yes.

Cost per thousand during the year, \$30.82.

Average cost per thousand during the past five years, \$26.96.

What salary was paid during the past year to each of the following officers? President, \$1,200.00; vice president, none; secretary, \$2,700.00; treasurer, \$600.00; adjuster, per diem.

What, if any, commission was paid said officers in addition to such salary? None.

Do you collect advance assessments? No.

What amount of your risks are written for one year? Five per cent.

What amount of your risks are written for five years? Ninety-five per cent.

What is the largest gross aggregate amount insured in any one risk without any deductions for reinsurance? \$8,750.00.

Give amount of risks in force on which this year's assessment was made, \$7,666,371.66.

Have your books been kept open after the close of business December 31st for the purpose of making an entry affecting this statement? No.

What is the amount of one annual assessment, at the basis rate, on all risks in force December 31, 1927? No basis rate.

What is the amount of one annual assessment, at the basis rate, on all reinsurance in force December 31, 1927? No basis rate.

Has the policy now used by the company been approved by the Commissioner of Insurance? Yes.

Are the articles of organization and by-laws printed in full on the policy? Yes.

What kinds of property does your association insure? Growing crops.

What kinds of risks does your association cover? Hail only.

How many assessments did you make last year? One.

What was the rate levied for each assessment? 2 9-10% on all policies written prior to July 14th, 2 3/4% on policies written between July 13th and July 21st, 2 1/2% on policies written between July 20th and August 2nd, and 2% on policies written after August 1st.

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State of Iowa

1928

REPORT OF THE

Insurance Department
OF IOWA

VOL. II--LIFE INSURANCE

RAY YENTER

Commissioner of Insurance

Business of 1927, from Reports of December 31, 1927

Published by
THE STATE OF IOWA
Des Moines